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PROFESSIONAL SERVICE CORPORATION  
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[JNHUGHES@fewpb.net](mailto:JNHUGHES@fewpb.net)

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

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

Submitted By:

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

Mark R. Hutchinson  
Wilson, Hutchinson, Poteat and Littlepage  
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270 926 5011  
270-926-9394 fax  
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And

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

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

Attorneys for Atmos Energy Corporation



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

IN THE MATTER OF:

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

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

Atmos Energy Corporation (Atmos Energy) petitions for an order granting confidential protection of certain responses to the Attorney General's second 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. Any public interest in favor of disclosure of the information is outweighed by the competitive interest in keeping the information confidential, thereby enabling Atmos Energy to successfully compete for business in Kentucky and other states. Disclosure of the information in question would put Atmos Energy at a competitive disadvantage and potentially harm its customers by giving competitors detailed information concerning the planning strategies, costs, marketing incentives and other information that would allow competitors to leverage that information to their advantage.

The information that Atmos seeks to be afforded confidential treatment also constitutes a trade secret under the two prong test of KRS 365.880: a) the economic value of the information is derived by not being readily ascertainable by other persons who might obtain economic value by its disclosure; and, b) the information is the subject of efforts that are reasonable under the circumstances to maintain its secrecy. Both of the statutory tests are met in this instance. Only Atmos is in a position to know its business plan, future business objectives and costs. The economic value of this information is derived by maintaining the secrecy of the information, since its competitors could obtain economic value through its disclosure.

Attorney General item 2-08 seeks internal documents, reviews and recommendations related to AMR equipment. The information contains confidential financial analysis of the cost of acquisition of the FlexNet system. The information details the company's analysis of the proposals for the acquisition, cost data, factors reviewed and cost/benefits of the system. Such detailed analysis of operating systems gives competitors financial information about the company, its budget limitations for operating systems, and its financial analysis methodologies for review of contracts.

The information could provide other entities an unfair competitive advantage by

revealing proposed network upgrade and modernization plans, certain aspects of competitive pricing, and certain aspects of operational planning.

Item 2-27 relates to reports and documentation that Atmos' management relies upon and reviews in order to determine whether it is earning a reasonable rate of return (ROR) for Kentucky operations or to determine when it is necessary to file a rate case in Kentucky and to explain how management uses each of these reports to determine the ROR or necessity for a rate case. The attachment contains projected Kentucky ROR information. The information provides internal financial earnings benchmarks, analysis and other sensitive data. This information would never be disclosed publically as it deals with the most sensitive financial conditions of the company.

Items 2-35, 2-38, 2-40, 2-44, 2-67, and 2-70 relate to vendor contracts, which show the cost of the product and associated equipment and service, the rates charged by the vendor, the terms on which Atmos Energy engaged the vendor and the vendor performed, the terms and conditions of the contracted services and the methodologies used in evaluating the bids. Disclosing these details will allow Atmos Energy's competitors and other potential vendors to see the steps involved in the bid and contracting process, giving these competitors and vendors an unfair commercial advantage. Moreover, Atmos Energy and the vendors consider the information confidential and proprietary. The commercial harm that could result from making such information public would ultimately harm the company's' customers, who could have to pay higher operating costs if the disclosed information resulted in higher vendor costs. If competitors or other vendors learned of the company's negotiating strategies, system needs, financial and budgetary limitations and other related internal management information, they could use that information to inflate the costs of the products or services, thus harming the financial position of the company and increasing the cost of

service to the customers. The information for which Atmos Energy is seeking confidential treatment is not known outside of the company, and is not disseminated within the company except to those employees with a legitimate business need to know and act upon the information. Such information is generally recognized as confidential and proprietary information in the energy industry.

AG 2-44 relates to contracts for the CSS. The question relates 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.

AG 2-55 refers to HR committee and Board of Director presentations related to employee compensation. These presentations contain highly sensitive information about the company's financial condition, employee staffing, compensation levels, compensation benchmarks and other closely held information. The correspondence details the process used to determine the compensation levels. Disclosure of this information would give competitors the ability to target employees with enhanced compensation or benefit offers. Similar presentations were granted protection in PSC Case No. 2010-00036, *In the matter of the Application of Kentucky-American Water Company for an Adjustment of Rates*, by letter dated June 16, 2010.

The information also refers to specific employee compensation, which would invade the privacy rights of the individuals named. The employee's salary information is personal and private information and should not be disclosed. The Open Records Act

exempts from disclosure personal information. KRS 61.878 (l)(a). The Kentucky Court of Appeals has stated, "information such as... wage rate... [is] generally accepted by society as a detail in which an individual has at least some expectation of privacy." *Zink v. Department of Workers' Claims, Labor Cabinet*, 902 S. W. 2d 825, 828 (Ky. Ct. App. 1994).

Item 2-82 requests journal entries related to property sales. This information provides the number of, types of and cost to Atmos Energy of the acquisition of assets and how those assets are booked. Such information provides competitors with financial details of the property transfers and of the internal accounting treatment. Such information would never be disclosed to a competitor.

Item 2-83 refers to the capital budget, which includes project descriptions and associated project costs. The budget would provide competitors with actual and projects operating revenues, expenses, plant expansions and other detailed operating information. This information has not been made public and Atmos Energy takes all reasonable steps to prevent its public dissemination. Within Atmos Energy the information is made known only on a need-to-know basis.

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 Energy. Atmos Energy would be at a

competitive threat of loss of business due to the ability of its competitors to leverage the information to their advantage.

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.

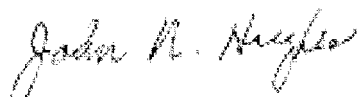
For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential. Should the Commission determine that some or all of the material is not to be given confidential protection, Atmos Energy requests an hearing prior to any public release of the information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

Submitted by:

Douglas Walther  
Atmos Energy Corporation  
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Mark R. Hutchinson  
Wilson, Hutchinson, Poteat & Littlepage  
611 Frederica St.  
Owensboro, KY 42303  
270 926 5011  
Fax: 270-926-9394  
[Randy@whplawfirm.com](mailto:Randy@whplawfirm.com)

And

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

John N. Hughes  
124 West Todd Street  
Frankfort, KY 40601  
502 227 7270  
Fax: none  
jnhughes@fewpb.net

Attorneys for Atmos Energy Corporation

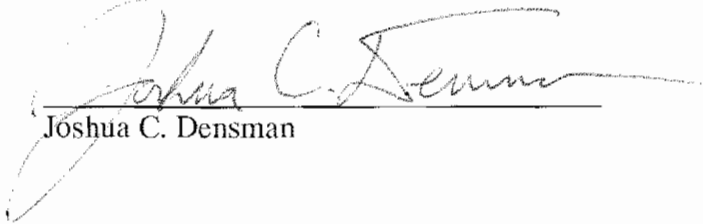


COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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

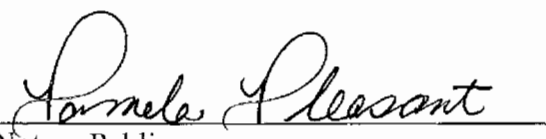
AFFIDAVIT

The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's second 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





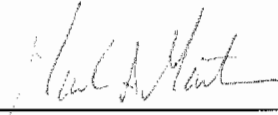
COMMONWEALTH OF KENTUCKY

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 the Office of the Attorney General's second 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 the Office of the Attorney General's second request for information are true and correct to the best of his knowledge and belief.

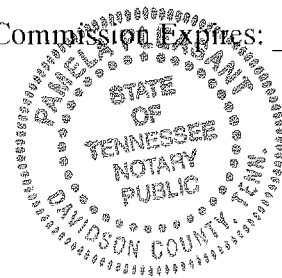
*Earnest B. Napier*  
Earnest B. Napier

STATE OF Tennessee  
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Earnest B. Napier on this the 23 day of September, 2013.

*Janelle Pleasant*  
Notary Public

My Commission Expires: May 3, 2016

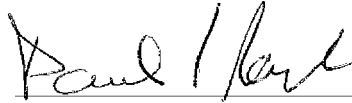


COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

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

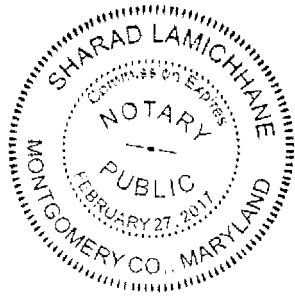
AFFIDAVIT


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

  
\_\_\_\_\_  
Paul H. Raab

STATE OF Montgomery  
COUNTY OF Montgomery

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



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 2/27/2017

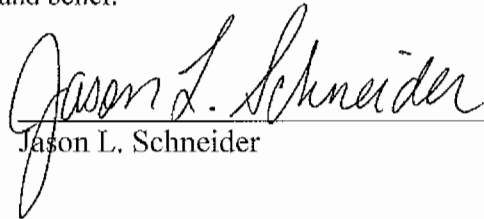
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

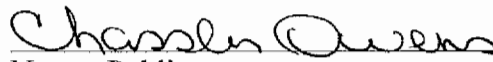
The Affiant, Jason L. Schneider, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's second request for information are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Jason L. Schneider

STATE OF Texas  
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jason L. Schneider on this the 23<sup>rd</sup> day of September, 2013.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 3-26-2016

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

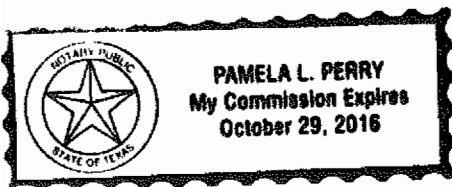
AFFIDAVIT

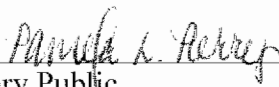
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's second request for information are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Gregory K. Waller

STATE OF Texas  
COUNTY OF Dallas

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



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 10-29-16



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-01**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-001, 1-002 and 1-034. Regarding the "centralized services" that are "provided to the Kentucky operating division from the Company's Shared Services Unit (SSU) as well as the Company's Kentucky/Mid-States General Office, please cite to prior Commission authority and/or any other basis upon which Atmos relies for the allocation factors assigned to Kentucky Mid-States ("Div 091") and Kentucky Jurisdiction ("Div 009").

**RESPONSE:**

The cost allocation methodology as described in the CAM is applied on a uniform basis across all of our regulatory jurisdictions (please see Mr. Jason Schneider's Direct Testimony on page 15, lines 1-4) and has been approved as part of our rate cases in the jurisdictions in which the Company operates.

Respondent: Jason Schneider





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-02**  
**Page 1 of 1**

**REQUEST:**

Reference the Application, FR\_16(13)(c) Attachment 1, Schedule C.2.3 B at line 26 and C.2.3 F at lines 27. Please explain why the allocation factor for Kentucky Mid- States changes from 12.9% in the budgeted base period to 11.10% in the forecasted test period.

- a. On what does Atmos rely to justify this allocation change?

**RESPONSE:**

Allocation factors used on FR\_16(13)(c), Schedule C.2.3 B lines 26 and 27 are representative of factors in effect during the base period. In comparison, allocation factors used on FR\_16(13)(c), Schedule C.2.3 F lines 27 and 28 are representative of factors expected to be in effect during the forecasted test period.

During the base period, Atmos Energy had operations in the state of Georgia; however, that operating division was sold effective April 1, 2013. Consequently, allocations during the test period are calculated without Georgia plant, expenses, and customer counts, thereby resulting in the change from base period allocation factors to test period allocation factors.

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-03**  
**Page 1 of 1**

**REQUEST:**

Reference the Application, FR\_16(13)(c) Attachment 1, Schedule C.2.3 B at line 27 and C.2.3 F at lines 28. Please explain why the allocation factor for the Kentucky Jurisdiction changes from 41.35% in the budgeted base period to 50.00% in the forecasted test period.

- a. On what does Atmos rely to justify this allocation change?

**RESPONSE:**

Please see the Company's response to OAG DR No. 2-02.

Respondent; Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-04**  
**Page 1 of 1**

**REQUEST:**

Please advise if the changes reflected to the allocation factors referenced in AG 2-2 and 2-3 (above) reflect:

- a. A change in the underlying percentages averaged in the Composite Factor as detailed in the Cost Allocation Manual (CAM), JLS-1 at page 21;
- b. A change to the formula used to arrive at the Composite Factor; or
- c. Both a and b? Please explain fully.

**RESPONSE:**

- a) Please see the Company's response to OAG DR No. 2-02.
- b) There have been no changes in the Company's allocation factor methodology as described in the Cost Allocation Manual.

Respondent: Jason Schneider



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-05**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-005. Please provide the spreadsheet in Excel/executable electronic format with cells and formulas intact and any related workpapers supporting Mr. Martin's recommended "overall rate of return on rate base of 8.53% on the test year rate base of \$252,914,292." (Reference Direct Testimony Martin at page 9). Regarding the prior years of 2009, 2010, 2011 and 2012, please provide any and all information available that demonstrates Atmos Energy Corporation's budgeted and actual rate of return for Kentucky, Kentucky Mid-States Division and corporate-wide.

**RESPONSE:**

Please see the Company's response to OAG DR No. 1-40 and FR\_16(13)(j). The Company does not have any documents that accurately demonstrate these returns either budget or actuals, as it only determines rate base for base and test periods associated with regulatory filings. Because each jurisdiction has unique filing periods, the Company never compiles a total division or total corporate rate base for any point in time. The Company does estimate rate base for planning purposes. Please see the Company's response to OAG DR No. 2-27.

Respondent: Greg Waller





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-06**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-011. Has Atmos conducted any surveys between January 1, 2009 through the present regarding customer usage and preference regarding natural gas? If so, please provide a summary of the survey results relating to Kentucky jurisdictional customers and customers nationally.

**RESPONSE:**

The Company is unaware of any such surveys.

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-07**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Responses to AG 1-046 and PSC Staff 2-59. Specifically, in response to PSC Staff 2-59, Atmos states that the FlexNet was selected based on a 2006 evaluation of vendors. Confirm that Atmos has conducted no wireless meter reader ("WMR") evaluation, study, request for proposals/quotes or other information gathering for Kentucky since 2006.

**RESPONSE:**

The evaluation performed in 2006 led to the selection and implementation of the selected WMR system. The IT hardware and software was installed, wireless networks designed for all service locations and installation of devices on meters in select locations began. Once the investment commitment was made, no further formal evaluation of vendors was performed. However, Atmos Energy continues to monitor WMR technology developments but there have been no significant WMR technology enhancements since 2006.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-08**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Responses to AG 1-053 and AG 1-042. Please confirm that no internal documentation exists via PlanIt or any other source regarding Atmos' evaluation and selection of the FlexNet system in 2006.

**RESPONSE:**

Please see Attachment 1 and Attachment 2 for internal documentation regarding evaluation and selection of FlexNet in 2006. The documentation in Attachment 1 and Attachment 2 is Confidential.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-08\_Att1 - Sensus Product Desc (CONFIDENTIAL).pdf, 99 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-08\_Att2 - AMR Recommendation (CONFIDENTIAL).pdf, 30 Pages.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-09**  
**Page 1 of 1**

**REQUEST:**

Does Atmos have any obsolescence, reliability, technological or cost-efficiency concerns regarding a WMR system that has not been evaluated, studied, price-checked since 2006? Please explain in detail.

**RESPONSE:**

No. The vendor's products that were selected come with very long term warranty and service guarantees that minimize the impact of this issue. The batteries are warranted for 20 years (10 years at 100% and 10 years prorated), the base station equipment components are supported by the vendor for the life of the Company's contract for replacement at no charge if it should fail or become obsolete (except for acts of God). All products reviewed today have no better warranties and utilize similar components.

Respondent: Earnest Napier





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-10**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Responses to PSC Staff 2-59. Does the FlexNet System's long range transmitting capability make it more susceptible to security breaches? If not, why? If yes, please explain in detail.

**RESPONSE:**

No. The long range does not make the system more susceptible to security breaches. The key component that makes the FlexNet system range so long is also the feature that makes it secure. By nature of the radio frequency transmitting power allowed by an FCC licensed private frequency, that two watts of transmitting power allows the signal to be transmitted much further. This minimizes the network infrastructure needed to collect the readings and holds down infrastructure cost. The data transmitted does not contain any sensitive data about a customer. It simply transmits the ID number of the device, a meter ID number to match the customer to the appropriate account in the Company's customer information system and the raw meter reading data.

Respondent: Earnest Napier



Case No. 2013-00148  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 2  
Question No. 2-11  
Page 1 of 1

**REQUEST:**

What is the anticipated useful life of a WMR device?

**RESPONSE:**

20 years.

Respondent: Earnest Napier



Case No. 2013-00148  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 2  
Question No. 2-12  
Page 1 of 1

**REQUEST:**

Reference Atmos' Responses to PSC Staff 2-59 Please provide a picture or pictures of the WMR model(s) Atmos uses in Kentucky

**RESPONSE:**

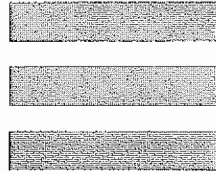
Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-12\_Att1 - 100GM Install Instructions.pdf, 2 Pages.

Respondent: Earnest Napier

SmartPoint 100GM Transceiver  
Installation Instructions for Sensus Residential Gas Meters



**Sensus (Rockwell, Equimeter, Invensys) Meter Models**  
R175, R200, RT200, RT230, R275, RT275, R315, R250, 310, S200, 175S,  
S120, T120, T110, S110, 415, RT100, RT360, MR8, MR12

**Components**

- SmartPoint 100GM core unit assembly
  - Gray housing with pre-mounted stud snap
  - Pre-mounted SmartPoint transceiver
  - Index cover

**Screw kit**

- 4 x 10x24mm mounting screws
- 2 x M3.5 index screws
- 2 x red security seals

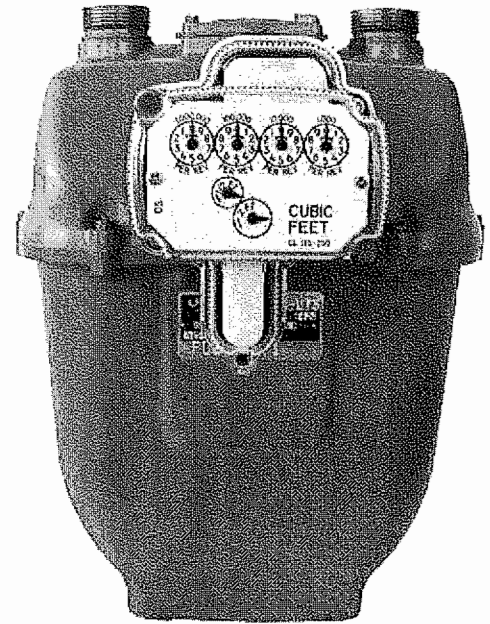
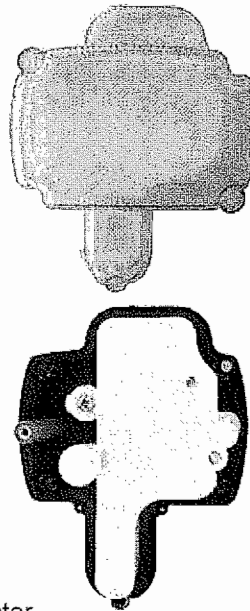
**Tools**

- 5/32" and 1/4" blade standard flat screw drivers
- #2 and #3 Phillips-style screw drivers
- 1/4" nut driver
- Stiff blade putty knife

**Installation Overview**

Before you begin: Verify that all required components for installation are included:

1. Remove existing index cover and index from gas meter
2. Attach index to SmartPoint core unit assembly
3. Snap index cover onto SmartPoint core assembly
4. Mount SmartPoint core unit assembly onto gas meter
5. Initialize AMI transmitter with programmer



**Note:** If any screws shear off (or were previously sheared off) during any step of the installation, the meter will need to be replaced by a qualified utility representative. Installers should follow the utility's established policies and procedures for meter replacement.

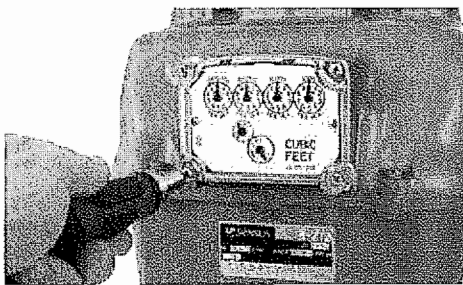


Fig. 1: Remove security seals

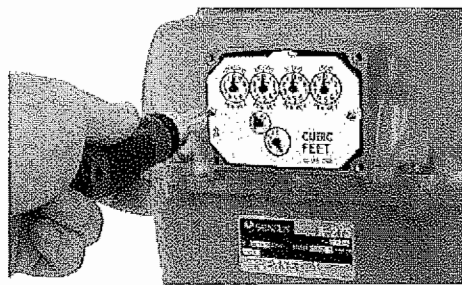


Fig. 2: Remove index screws

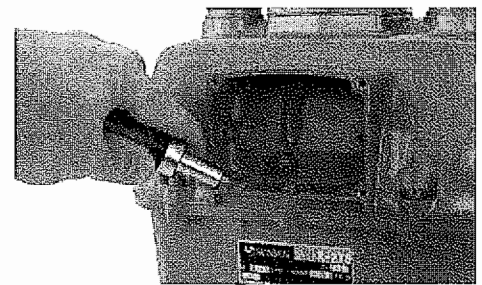


Fig. 3: Scrape gasket material from meter face

**Remove Index Cover**

1. Use small flat screwdriver to punch out the existing security seals that conceal the index cover screws. (Fig. 1)
2. Use the Phillips screwdriver to remove the four screws holding the index cover onto the meter. Remove the index cover, and dispose of properly.

**Remove Index**

1. Use the small Phillips screwdriver to remove the two (2) screws holding the index onto the meter, and properly dispose of the screws. (Fig. 2)
2. Remove the index and carefully clean any debris from it. Inspect for proper operation by turning the input shaft and verifying that the gearing turns freely. Also, inspect the index

- for any missing or broken hands. Place the removed index, or a new index if necessary, on a clean surface near you for re-installation later.
3. Clear away any remaining index gasket material from the meter by scraping it with a putty knife or screw driver. (Fig. 3)

# SmartPoint™ 100-GAL Transceiver

## Installation Instructions for Sensus Residential Gas Meters

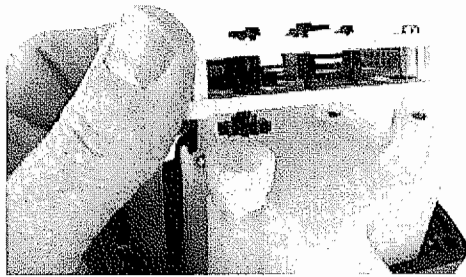


Fig. 4: Attach index gear to SmartPoint drive dog

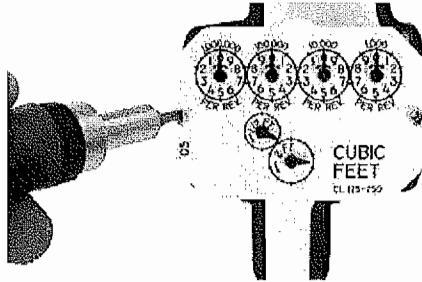


Fig. 5: Attaching index to SmartPoint

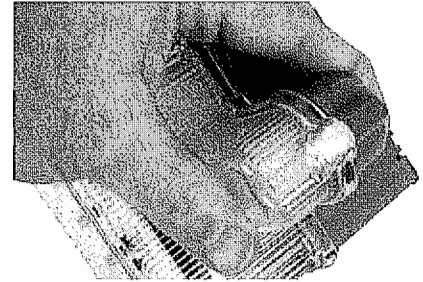


Fig. 6: Squeezing index cover onto core unit

### Attach Index to the SmartPoint Core Assembly

1. Place the index onto the SmartPoint core unit assembly, aligning the assembly's drive shaft with the index drive gear. Adjust the transmitter shaft's position by holding it on the front side and turning the gear on the rear side of the assembly. (Fig. 4)
2. While holding the index in place, use a small Phillips screwdriver to install the M3.5 index screws into the appropriate screw boss located on the SmartPoint module. Start the screw with about 2-3 turns, so that the index fits loosely on the core assembly.
3. Verify alignment and tighten both index screws to 3 in./lb.  $\pm$  0.5lb (Fig. 5)

### Install Index and Index Cover

1. Align the index cover with the pre-installed stud snap at the bottom of the SmartPoint core assembly. (Fig. 6)
2. Gently squeeze the cover over the stud snap. An audible click is heard and engagement is felt when the index cover is firmly seated against the gasket.

NOTE: The index cover has a thin layer of grease applied on the ridge located inside of the part.

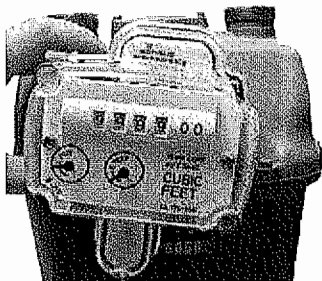


Fig. 7: Matching SmartPoint and index drive gear

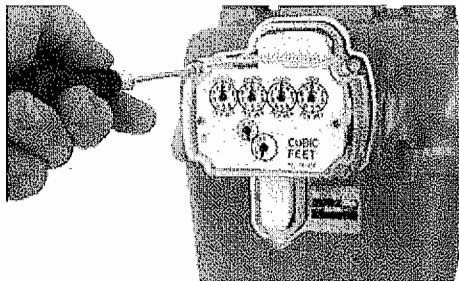


Fig. 8: Attaching SmartPoint to the meter

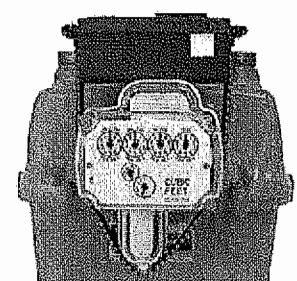


Fig. 9: SmartPoint installed

### Attach SmartPoint Core Assembly to Meter

1. Place a 10-24mm screw into the upper right screw boss located on the SmartPoint core assembly. With the transceiver at a slight angle, tighten the screw slightly snug so that the SmartPoint is allowed to rotate freely.
2. Allow the SmartPoint to rotate into the full horizontal position, this enables the gears to mesh properly (Fig. 7)
3. Insert and fasten a 10-24mm screw into the lower left screw boss and tighten the screw until it is snug.
4. Install the remaining two screws. Once all screws are in place, tighten all four screws to 18 in./lb.  $\pm$  0.5lb.
5. Install the two security seals in the index cover and insert fully with the aid of a 1/4" nut driver. Align the end of the nut driver on the seal and tap the end of the nut driver handle until it is fully seated.
6. Initialize the SmartPoint transceiver with Sensus CommandLink™ and applicable hand held programmer. (Fig. 9)





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-13**  
**Page 1 of 1**

**REQUEST:**

What steps has Atmos taken to ensure the integrity and safety of information transmitted from the WWR devices?

**RESPONSE:**

A formal programming verification process is in place to assure that the device on the meter has been correctly programmed to transmit the accurate meter reading. Each meter is manually read twice and the manual readings compared to the WMR transmitted reading to assure they match. Once that is complete the WMR reading will begin being used for the billing meter reading for the account. As stated in the Company's response to OAG DR No. 2-10, the data transmitted does not contain any sensitive data about a customer. It simply transmits the ID number of the device, a meter ID number to match the customer to the appropriate account in the Company's customer information system and the raw meter reading data.

The base stations are connected to the Atmos Energy data center via IPsec tunnels.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-14**  
**Page 1 of 1**

**REQUEST:**

Regarding WWR devices, what complaints has Atmos received from customers?

- a. How were those complaints addressed?

**RESPONSE:**

Customer complaints have been minimal. Occasionally, a customer will confuse the Company's wireless meter reading system with the electric smart metering program. The Company has been successful explaining the differences between WMR for a gas utility customer and the electric smart metering program. The key factor that seems to satisfy the customer is the fact that the Company's meter on the customer's home continues to measure the gas, and the WMR device simply just transmits the reading to the Company. The meter can continue to be read manually, so there is always a way to compare the Company's electronic reading to the actual physical gas meter reading. Gas utilities do not have the same need to control peak demand as electric utilities and the potential for a gas company to adjust rates based on the time of day of consumption is not present.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-15**  
**Page 1 of 1**

**REQUEST:**

Regarding the pilot project of the FlexNet system in Livermore, KY, what technical issues arose?

- a. How were those issues addressed?

**RESPONSE:**

No technical issues have been experienced in Livermore. Livermore was a pilot to demonstrate the full range of capability of the FlexNet system. Originally, the transmitters were installed on the meters and the readings collected in a drive-by manner. The Company is currently in the process of migrating the transmitters from the drive-by mode to communicating with a base station in the town and those meter readings being collected by the WMR system rather than drive-by. That migration should be complete within a few weeks and the meters in Livermore will be fully WMR at that time.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-16**  
**Page 1 of 1**

**REQUEST:**

Regarding the pilot project of the FlexNet system in Livermore, KY, did you receive any customer complaints?

- a. How were those complaints addressed?
- b. Regarding the above referenced pilot project of the FlexNet system in Livermore, KY, how accurate were the transmitted WMR readings?

**RESPONSE:**

No customer complaints have been received from customers in Livermore, KY.

- a) Not applicable.
- b) The verification process described in the Company's response to OAG DR No. 2-13 was utilized and any correction needed was performed prior to using the WMR readings for billing. The only time an incorrect reading was identified, it was generally due to a programming variable not being set correctly, or the initial meter reading being miskeyed at the time of programming. Once those variables are set correctly the readings continue to be in synch with the manual reading on the gas meter. The verification process easily identified these situations and correction prior to using the reading.

Respondent: Earnest Napier





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-17**  
**Page 1 of 2**

**REQUEST:**

If a base station is installed to collect readings from WMR devices, from what distance from a meter can the base station still collect data? For instance, does a base station cover a 2 square mile area, a 10 square mile area, or a 100 square mile area? Please explain in detail.

- a. How large is a base station?
- b. Does Atmos anticipate needing to acquire additional property in order to erect base stations?
- c. What is the anticipated useful life of a base station?

**RESPONSE:**

The range that a transmitter can reach a base station is dependent on many factors, such as terrain and foliage. There is no set range. The Company's vendor conducts a propagation study for each of the Company's service locations to identify the location of and type of base stations required to reach meters. There are three general types of base station that each has different capabilities and range. They are applied to the area as determined by the Radio Frequency Engineers. The largest base station - with the longest range and capacity - can generally hear meters that are 6 to 10 mile radius or an area greater than 100 square miles. The middle sized base station has a range of 4 - 6 miles or an area greater than 50 square miles and the smaller antenna for very small service area of 1 to 2 miles. The placement of the base station is generally as close to center of the customers as possible.

- a) A base station is simply an electronic cabinet approximately 2 ft (L) x 2 ft (W) x 5 ft (H). A coax cable extends from the base station, up a tower to an antenna located 100 feet or so above the ground. The combination of all of these components make up what we call a base station.
- b) No additional property is needed and the Company does not plan to erect a tower. There are thousands of existing towers in most of Atmos Energy's service area for other uses, such as cell phones, radio stations, wireless services, water towers, etc. Most of those structures have available space suitable to add the Company's equipment to them. A long term lease is entered into with the structure owner in order to install a WMR base station.

**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-17**  
**Page 2 of 2**

- c) Greater than 20 years is the expected life of the base station. The way this is accomplished is that the FlexNet vendor is contracted to provide replacement components for the base station for the life of the contract (other than Act of God circumstances).

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-18**  
**Page 1 of 1**

**REQUEST:**

What steps, if any, has Atmos taken to educate customers regarding the use of smart grid technology, and in particular, about the WMR devices?

- a. Has Atmos conducted any outreach or public meetings in Kentucky to demonstrate WMR devices to customers? If yes, please list dates and locations.

**RESPONSE:**

While the Company is participating in Case No. 2012-00428, smart grid technology is heavily focused on the electric industry. The Company is unaware of any customer education related to smart grid technology and/or WMR devices. Also, the Company is unaware of any outreach or public meetings in Kentucky to demonstrate WMR devices to customers.

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-19**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-063, in which Witness Napier states that "Atmos Energy has been replacing and retiring bare steel pipe in its systems since the 1970's." Please provide any and all schedules, policies or other documentation to support this statement as it relates to Atmos' replacement of bare steel pipe in its Kentucky service territory.

**RESPONSE:**

Information contained in Federal Department of Transportation Annual reports generated in the 1970's by Western Kentucky Gas Company shows year to year decreases in mileage of pipelines installed prior to 1960. Company archives do not contain every report from the 1970's, but the reports from 1972, 1973, 1979 and 1980 were located. The distribution reports show decreases from 1972 to 1973 of 15 miles of pipe installed prior to 1960. The 1979 and 1980 distribution reports indicate a decrease of 13 miles of pipe installed prior to 1960. The transmission reports show decreases in pre-1960 pipe of 16 miles and 4 miles respectively for the time periods 1972 - 1973 and 1979 - 1980. Please see Attachment 1 for the DOT reports for 1972, 1973, 1979 and 1980.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-19\_Att1 - DOT Reports.pdf, 16 Pages.

Respondent: Earnest Napier

Form Approved OMB No. 04-R5608

DEPARTMENT OF TRANSPORTATION  
**ANNUAL REPORT FOR CALENDAR YEAR 1972**  
DISTRIBUTION SYSTEM

When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his corporate subsidiaries that transports gas. If additional instruction is needed to complete this form, the operator may telephone the Department of Transportation, Office of Pipeline Safety, Area Code 202 962-6000, Monday through Friday, 9:30 a.m. to 5:00 p.m. Eastern Time.

**PART A—OPERATOR INFORMATION**

NAME OF OPERATOR <b>Western Kentucky Gas Company</b>		NUMBER & STREET <b>311 W. Seventh Street</b>		REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code) <b>(502) 684-8811</b>
CITY & COUNTY <b>Owensboro Daviess</b>		STATE & ZIP CODE <b>Kentucky 42301</b>		

TR	TP	YEAR	OPR. I.D.	← OPS USE ONLY
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PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	ITEM	UNKNOWN	PRIOR TO 1930	1930	1940	1950	1960	1/1/79 TO	SYSTEM TOTAL		
					THRU 1929	THRU 1949	THRU 1959	THRU 1969	12/31 OF REPORTING YEAR			
PART B	MILES OF MAINS	Pipe by Construction Date	40	22	53	344	629	813	182	2083		
		NUMBER OF SERVICES	900	1100	4882	19800	39273	36723	15683	118291		
		Cooled Pipe by Coating Date				109	629	655	153	1546		
		NUMBER OF SERVICES				1084	39273	26251	*10405	*77013		
PART C	CATHODICALLY PROTECTED SYSTEM	Cooled Pipe by Protection Date					130	418	153	701		
		NUMBER OF SERVICES					6545	18375	*10405	35325		
		Bare Pipe by Protection Date					43	100		143		
		NUMBER OF SERVICES					3176	4066		7242		
PART D	LEAKS ON MAINS REPAIRED DURING YEAR (By year installed) ("R" = Leads reported and "NR" = Leads not reported under Section 191.9)	PIPE	R									
			NR		39	93	437	336	162	20	1087	
		VALVE	R									
			NR									
		FITTING	R									
			NR				59	123	72	18	272	
		DRIP	R									
			NR		4	2						6
		REGULATOR	R									
			NR							2		2
		TAP CONNECTION	R									
			NR									
OTHER	R											
	NR											
PART E	LEAKS ON SERVICES REPAIRED DURING YEAR (By year installed) ("R" = Leads reported and "NR" = Leads not reported under Section 191.9)	PIPE	R							2	2	
			NR		33	81	387	121	294		916	
		VALVE	R									
			NR									
		FITTING	R									
			NR			74	425	406	481	91	1477	
		DRIP	R									
			NR									
		REGULATOR	R									
			NR									
		TAP CONNECTION	R									
			NR				7	32	83	2	124	
OTHER	R											
	NR											
PART F	TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (Number by year installed)	CORROSION		76	176	1005	561	67		1885		
		DAMAGE BY OUTSIDE FORCE				13	25	54	21	113		
		CONSTRUCTION DEFECT										
		MATERIAL FAILURE										
		OTHER			74	297	434	973	110	1888		

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper. <sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.

PART G MILES OF MAINS IN SYSTEM AT END OF YEAR	BY MATERIAL	NOMINAL SIZE								
		1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	6"	10"	12"	OVER 12"	TOTAL
	STEEL	34	1104	576	111	14	4			1843
	WROUGHT IRON									
	CAST IRON			28	19	5	1			53
	DUCTILE IRON									
	COPPER									
	PLASTIC	3	184							187
	OTHER (Specify)									
	TOTAL SYSTEM	37	1288	604	130	19	5			2083

PART H NUMBER OF SERVICES IN SYSTEM AT END OF YEAR	BY MATERIAL	NOMINAL SIZE							TOTAL
		UNKNOWN	1/2" OR LESS	OVER 1/2" THRU 1"	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	OVER 6"	
	STEEL	1400		24450	76096	595			102541
	CAST IRON								
	COPPER								
	PLASTIC			14900	850				15750
	OTHER (Specify)								
	TOTAL SYSTEM	1400		39350	76946	595			118291

PART I MAINS AND SERVICES INSTALLED DURING YEAR	EXPANSION		REPLACEMENT		PART J MAINS AND SERVICES RETIRED DURING YEAR	PART K MILES OF MAINS CATHODICALLY PROTECTED	
	MILES OF MAINS	NUMBER OF SERVICES	MILES OF MAINS	NUMBER OF SERVICES		MILES OF MAINS	NUMBER OF SERVICES
	54	3036	12	2164			

PART L CATHODICALLY PROTECTED SYSTEM: FREQUENCY OF INSPECTION	LOCATION <sup>C</sup>	FREQUENCY <sup>D</sup> OF INSPECTION BY TYPE			LEAK SURVEYS DURING YEAR: % OF SYSTEM COVERED BY TYPE AND FREQUENCY OF SURVEY	LOCATION <sup>C</sup>	% OF SYSTEM COVERED						PART M AS NEEDED BACK PACK (Specify)
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			FLAME IONIZATION	VEGETATION	AVAILABLE OPENING (Combustible gas indicator)	BLACK HOLE (Combustible gas indicator)	INHALED	AS NEEDED BACK PACK	
		COMMERCIAL	6	7			3	COMMERCIAL	100	50	100	AS NEEDED	
INDUSTRIAL	6	7	3	INDUSTRIAL	0	50	0	AS NEEDED	0	0	0	6	
RESIDENTIAL	6	7	3	RESIDENTIAL	0	50	0	AS NEEDED	0	0	0	6	
RURAL	6	7	3	RURAL	0	50	0	AS NEEDED	0	0	0	6	

PART N UNACCOUNTED FOR GAS FOR LAST 5 YEARS BASED ON % OF TOTAL RIFUT FOR 12 MONTHS ENDING JUNE 30 EXCLUDING CURRENT YEAR (The system for which these figures apply may include transmission)	YEARS AGO	%	PART O UNACCOUNTED FOR GAS DURING PAST 12 MONTHS ENDING LAST JUNE 30	%
	5	1		
4	1			
3	2			1
2	2			
1	2			

PART P TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES		NUMBER OF FIRES		
		SUFFERING MOST TIME INJURIES		NUMBER OF EXPLOSIONS		
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES		NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES		
		SUFFERING MOST TIME INJURIES				
NUMBER OF NON-EMPLOYEE(S)	FATALITIES		ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATORS		
	INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN CITY SIDE STREET AND					50
				OTHER—FOR ALL CASES SERVED DURING THE REPORTING YEAR	5	
					18967	

<sup>C</sup> Definition of locations should be in accord with operator's customary practice.  
<sup>D</sup> Frequency codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semi-annually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL: Charles R. Hayes-V.Pres. Operations  
SIGNATURE OF REPORTING OFFICIAL: *Charles R. Hayes*



DEPARTMENT OF TRANSPORTATION  
ANNUAL REPORT FOR CALENDAR YEAR 19 72  
GAS TRANSMISSION & GATHERING SYSTEMS

When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his corporate subsidiaries that transport gas. If additional instruction is needed to complete this form, the operator may telephone the Department of Transportation, Office Of Pipeline Safety, Area Code 202 962-6000, Monday through Friday, 8:30 a.m. to 5:00 p.m. Eastern Time.

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CITY AND COUNTY <b>Owensboro Davless</b>	STATE & ZIP CODE <b>Kentucky 42301</b>		

TR	TP	YEAR	OPR. LD.	← OPS USE ONLY
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PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	ITEM	UNKNOWN	PRIOR TO 1930	1930	1940	1950	1960	1/1/70 TO	SYSTEM TOTAL
					THRU 1939	THRU 1949	THRU 1959	THRU 1969	12/31 OF REPORTING YEAR	
PART B	Miles of Pipe by Construction Date	TRANSMISSION		26	56	90	88	229	38	527
		GATHERING				3	7	13	1	24
	Miles of Coated Pipes by Coating Date	TRANSMISSION				34	88	229	38	389
		GATHERING				3	7	13	1	24
PART C	Miles of Coated Pipes by Protection Date	TRANSMISSION				16	88	229	38	371
		GATHERING					7		1	8
	Miles of Bare Pipes by Protection Date	TRANSMISSION						12	22	34
		GATHERING								
PART D	TRANSMISSION SYSTEM LEAKS REPAIRED DURING YEAR (By Year Indicated) "R" = leaks repaired and "NR" = leaks not repaired under Sec. 191.153	BODY OF PIPE	R			123	43	17		183
			NR							
		GIRTH WELD	R							
			NR							
		LONGITUDINAL WELD	R							
			NR							
		OTHER WELDS	R							
			NR							
		COMPRESSOR <sup>C</sup>	R							
			NR							
		VALVE	R							
			NR							
		SCRAPER TRAP	R							
			NR							
		TAP CONNECTION	R							
			NR							
FITTING	R					1	2	7	4	
	NR									
GAS COOLER	R									
	NR									
OTHER	R									
	NR									
PART E	GATHERING SYSTEM LEAKS REPAIRED DURING YEAR (By Year Indicated) "R" = leaks repaired and "NR" = leaks not repaired under Sec. 191.153	BODY OF PIPE	R							
			NR							
		GIRTH WELD	R							
			NR							
		LONGITUDINAL WELD	R							
			NR							
		OTHER WELDS	R							
			NR							
		COMPRESSOR <sup>C</sup>	R							
			NR							
		VALVE	R							
			NR							
		SCRAPER TRAP	R							
			NR							
		TAP CONNECTION	R							
			NR							
FITTING	R									
	NR									
GAS COOLER	R									
	NR									
OTHER	R									
	NR									

<sup>A</sup> Pipes coated with any hot or cold applied coating or wrapper.  
<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.

<sup>C</sup> Compressor includes the main body of the unit and appurtenances thereto that are not listed separately on the list above.

PART F TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (NUMBER BY YEAR INSTALLED)	CAUSE OF LEAK	UNKNOWN	PRIOR TO 1960	1960 THRU 1964	1965 THRU 1967	1968 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL
	CORROSION		179					179
	DAMAGE BY OUTSIDE FORCE		5					5
	CONSTRUCTION DEFECT							
	MATERIAL FAILURE							
OTHER		7					7	

PART G MILES OF PIPE IN SYSTEM AT END OF YEAR	BY MATERIAL	SYSTEM	STEEL	PLASTIC	OTHER (Specify)	SYSTEM TOTAL
		TRANSMISSION	527			
GATHERING		24				24

BY NOMINAL SIZE	SYSTEM	MILES							
		1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	14"
	TRANSMISSION	39	188	126	109	38	27		
	GATHERING	8	10	2	4				
	SYSTEM TOTAL	47	198	128	113	38	27		
	SYSTEM	18"	18"	20"	22"	24"	26"	28"	30"
	TRANSMISSION								
	GATHERING								
	SYSTEM TOTAL								
	SYSTEM	32"	34"	36"	38"	40"	42"	ABOVE 42"	
	TRANSMISSION								
	GATHERING								
SYSTEM TOTAL									

PART H MILES INSTALLED DURING YEAR	SYSTEM	EXPAN- SION	REPLACE- MENT	PART I MILES REPAIRED DURING YEAR	SYSTEM	PART J MILES OF TOTAL SYSTEM CATHODICALLY PROTECTED	
	TRANSMISSION	6	3				
	GATHERING						

PART K CATHODICALLY PROTECTED SYSTEMS: FREQUENCY OF INSPECTION	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF INSPECTION BY TYPE			PART L FREQUENCY <sup>E</sup> OF SURVEY BY METHOD	LOCATION <sup>D</sup>	AERIAL	FLAME IONIZATION	COMBUSTIBLE GAS INDICATOR	INFLARED	VEGETATION	OTHER								
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning System)																
		COMMERCIAL	6	7									3	COMMERCIAL	2	NEEDED	0	0	6	0
		INDUSTRIAL	6	7									3	INDUSTRIAL	2	NEEDED	0	0	6	0
RESIDENTIAL	6	7	3	RESIDENTIAL	2	NEEDED	0	0	6	0										
RURAL	6	7	3	RURAL	2	NEEDED	0	0	6	0										

PART M	TRANSMISSION	GATHERING
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR	26	

PART N TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES	NUMBER OF FIRES
		SUFFERING LOST TIME INJURIES	NUMBER OF EXPLOSIONS
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES
		SUFFERING LOST TIME INJURIES	
NUMBER OF NON- EMPLOYEE(S)	FATALITIES	ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATOR
	INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID		\$
			OTHERS—FOR ALL CASES SETTLED DURING THE REPORTING YEAR
			\$

REMARKS:

<sup>D</sup> Definitions of locations should be in accord with operator's customary practices.  
<sup>E</sup> Frequency Codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semiannually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL: Charles R. Hayes-V.Pres. Operations  
SIGNATURE OF REPORTING OFFICIAL: *Charles R. Hayes*

Form Approved OMB No. 04-R5608

DEPARTMENT OF TRANSPORTATION  
**ANNUAL REPORT FOR CALENDAR YEAR 1973**  
DISTRIBUTION SYSTEM

When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his corporate subsidiaries that transports gas. If additional instruction is needed to complete this form, the operator may telephone the Department of Transportation, Office of Pipeline Safety, Area Code 202 962-6000, Monday through Friday, 8:30 a.m. to 5:00 p.m. Eastern Time.

**PART A—OPERATOR INFORMATION**

NAME OF OPERATOR <b>Western Kentucky Gas Co.</b>		NUMBER & STREET <b>311 West 7th Street</b>	REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code) <b>502 684-8811</b>
CITY & COUNTY <b>Owensboro Dayless</b>		STATE & ZIP CODE <b>Kentucky 42301</b>	

TR	TP	YEAR	OPR. I.D.	← OPS USE ONLY
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ITEM		UNKNOWN	PRIOR TO 1930	1930 THRU 1939	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL	
PART B DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	Pipe by Construction Date	MILES OF MAINS	32	20	50	343	628	813	240	2126
		NUMBER OF SERVICES	450	500	4210	19350	39103	36723	21774	122110
	Coated <sup>A</sup> Pipe by Coating Date	MILES OF MAINS				109	629	655	204	1597
		NUMBER OF SERVICES				1084	39103	26251	14476	80914
PART C CATHODICALLY PROTECTED SYSTEM	Coated <sup>A</sup> Pipe by Protection Date	MILES OF MAINS				384	533	199	1116	
		NUMBER OF SERVICES				6545	18375	14476	39396	
	Bare <sup>B</sup> Pipe by Protection Date	MILES OF MAINS				43	100		143	
		NUMBER OF SERVICES				3176	4066		7242	
PART D LEAKS ON MAINS REPAIRED DURING YEAR (By year installed) ("R"=Leads reported and "NR"=Leads not reported under Section 191.9)	PIPE	R				1		2	1	4
		NR		149	269	441	209	52	14	1134
	VALVE	R					14			14
		NR								
	FITTING	R								
		NR		178	12	32	46	18	1	287
	DRIP	R								
		NR								
	REGULATOR	R								
		NR								
	TAP CONNECTION	R								
		NR				1	2			3
OTHER	R									
	NR									
PART E LEAKS ON SERVICES REPAIRED DURING YEAR (By year installed) ("R"=Leads reported and "NR"=Leads not reported under Section 191.9)	PIPE	R								
		NR		58	68	303	549	151	33	1162
	VALVE	R								
		NR		1	7	12	82	35	15	152
	FITTING	R								
		NR		47	34	241	595	391	105	1413
	DRIP	R								
		NR		4				1		5
	REGULATOR	R								
		NR					5	2		7
	TAP CONNECTION	R								
		NR		1	3	11	15	4	4	38
OTHER	R									
	NR									
PART F TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (Number by year installed)	CORROSION		149	326	733	700	104	2	2014	
	DAMAGE BY OUTSIDE FORCE		12	13	9	33	84	46	197	
	CONSTRUCTION DEFECT			9	24	41	26	5	105	
	MATERIAL FAILURE			1		5	5	1	12	
	OTHER		277	44	276	738	437	119	1891	

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper.

<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.

PART G	MILES OF MAINS IN SYSTEM AT END OF YEAR	MATERIAL	NOMINAL SIZE								
			1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	OVER 12"	TOTAL
			STEEL	37	1130	577	113	14	4		
WROUGHT IRON											
CAST IRON			27	19	5	1				52	
DUCTILE IRON											
COPPER											
PLASTIC	3	196								199	
OTHER (Specify)											
TOTAL SYSTEM	40	1326	604	132	19	5				2126	

PART H	NUMBER OF SERVICES IN SYSTEM AT END OF YEAR	MATERIAL	NOMINAL SIZE							
			UNKNOWN	1/2" OR LESS	OVER 1/2" THRU 1"	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	OVER 6"	TOTAL
			STEEL	1300		25175	77235	600		
CAST IRON										
COPPER										
PLASTIC			16900	900				17800		
OTHER (Specify)										
TOTAL SYSTEM	1300		42075	78135	600			122110		

PART I	MILES OF MAINS	EXPANSION	REPLACEMENT	PART J	MILES OF MAINS	NUMBER OF SERVICES	PART K	MILES OF MAINS CATHODICALLY PROTECTED					
									45	13		2	
									3894	2287		75	1259

PART L	LOCATION C	FREQUENCY D OF INSPECTION BY TYPE			LEAK SURVEYS DURING YEAR: % OF SYSTEM COVERED BY TYPE AND FREQUENCY OF SURVEY	LOCATION C	% OF SYSTEM COVERED					PART M	MILES OF MAINS CATHODICALLY PROTECTED	
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			FLAME IONIZATION	VEGETATION	AVAILABLE OPENING (Combustible gas indicator)	BLK HOLE (Combustible gas indicator)	INFRARED			OTHER (Specify)
		COMMERCIAL	6	7			3	100	50	100	0			0
INDUSTRIAL	6	7	3	0	50	0	0	0	0	6				
RESIDENTIAL	6	7	3	0	50	0	0	0	0	6				
RURAL	6	7	3	0	50	0	0	0	0	6				

PART N	UNACCOUNTED FOR GAS FOR LAST 5 YEARS BASED ON % OF TOTAL INPUT FOR 12 MONTHS ENDING JUNE 30 EXCLUDING CURRENT YEAR (The system for which these figures apply may include transmission)	YEARS AGO	%	PART O	UNACCOUNTED FOR GAS DURING PAST 12 MONTHS ENDING LAST JUNE 30	%			
							5	1	
							4	2	0
3	2								
2	2								
1	1								

PART P	NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR	PART Q	TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR.	FATALITIES	NUMBER OF EMPLOYEE(S) OF OPERATOR	SUFFERING LOST TIME INJURIES	FATALITIES	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	SUFFERING LOST TIME INJURIES	FATALITIES	NUMBER OF NON-EMPLOYEE(S)	INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID	NUMBER OF FIRES	NUMBER OF EXPLOSIONS	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES	ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATOR	OTHERS—FOR ALL CASES SETTLER DURING THE REPORTING YEAR																		
																			2	2	3	0	0	0	0	0	0	0	0	0	900	0	0	0	0	0
																			1	3	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

C Definitions of locations should be in accord with operator's customary practice.  
D Frequency codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semiannually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL: C.R. Hayes V.P. Operations  
SIGNATURE OF REPORTING OFFICIAL: \_\_\_\_\_

Form Approved OMB No. 07-R5601

DEPARTMENT OF TRANSPORTATION  
**ANNUAL REPORT FOR CALENDAR YEAR 1973**  
**GAS TRANSMISSION & GATHERING SYSTEMS**

When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his corporate subsidiaries that transports gas. If additional instruction is needed to complete this form, the operator may telephone the Department of Transportation, Office Of Pipeline Safety, Area Code 202 962-6000, Monday through Friday, 8:30 a.m. to 5:00 p.m., Eastern Time.

**PART A—OPERATOR INFORMATION**

NAME OF OPERATOR <b>Western Kentucky Gas Co.</b>		NUMBER & STREET <b>311 West 7th Street</b>	REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code) <b>502 284-8811</b>
CITY AND COUNTY <b>Owensboro Davless</b>		STATE & ZIP CODE <b>Kentucky 42301</b>	

TR	TP	YEAR	OPR. I.D.	← OPS USE ONLY
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PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	ITEM	UNKNOWN	PRIOR TO 1930	1930 THRU 1939	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL	
											Miles of Pipe by Construction Date
PART B	Miles of Pipe by Construction Date	TRANSMISSION		23	54	80	87	228	43	515	
		GATHERING				3	7	13	1	24	
	Miles of Coated Pipe by Coating Date	TRANSMISSION			35	67	104	182	43	431	
		GATHERING				3	7	13	1	24	
PART C	Miles of Coated Pipe by Protection Date	TRANSMISSION				17	115	246	43	421	
		GATHERING					4	16		20	
	Miles of Bore Pipe by Protection Date	TRANSMISSION							12	22	34
		GATHERING									
PART D	TRANSMISSION SYSTEM LEAKS REPAIRED DURING YEAR (By Year Installed) ("R"=Leak repaired and "NR"=Leak not repaired under Sec. 191.15)	BODY OF PIPE	R								
		NR		61	121	6	19	7		214	
		GIRTH WELD	R								
		NR									
		LONGITUDINAL WELD	R								
		NR									
		OTHER WELDS	R								
		NR				1					
		COMPRESSOR <sup>C</sup>	R								
		NR									
		VALVE	R								
		NR				2				1	3
		SCRAPER TRAP	R								
		NR									
		TAP CONNECTION	R								
		NR									
FITTING	R										
NR				15	6	7	4	2	34		
GAS COOLER	R										
NR											
OTHER	R										
NR											
PART E	GATHERING SYSTEM LEAKS REPAIRED DURING YEAR (By Year Installed) ("R"=Leak repaired and "NR"=Leak not repaired under Sec. 191.15)	BODY OF PIPE	R								
		NR									
		GIRTH WELD	R								
		NR									
		LONGITUDINAL WELD	R								
		NR									
		OTHER WELDS	R								
		NR									
		COMPRESSOR <sup>C</sup>	R								
		NR									
		VALVE	R								
		NR									
		SCRAPER TRAP	R								
		NR									
		TAP CONNECTION	R								
		NR									
FITTING	R										
NR											
GAS COOLER	R										
NR											
OTHER	R										
NR											

<sup>A</sup> Pipe coated with any hot or cold applied coating or stoving.  
<sup>B</sup> Pipe without any type of hot or cold applied coating or stoving.  
<sup>C</sup> Compressor includes the main body of the unit and appurtenances thereto that are not listed separately on the left above.

PART F TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (NUMBER BY YEAR INSTALLED)	CAUSE OF LEAK	UNKNOWN	PRIOR TO 1960	1960 THRU 1964	1965 THRU 1967	1968 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL
	CORROSION		207	3		3		213
	DAMAGE BY OUTSIDE FORCE		5		2			7
	CONSTRUCTION DEFECT							
	MATERIAL FAILURE		3				1	4
	OTHER		23		4		1	28

PART G MILES OF PIPE IN SYSTEM AT END OF YEAR	BY MATERIAL	SYSTEM		STEEL	PLASTIC	OTHER (Specify)	SYSTEM TOTAL
		TRANSMISSION		515			
	GATHERING		24				24

BY NOMINAL SIZE	SYSTEM	MILES							
		1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	14"
	TRANSMISSION		39	178	126	111	38	23	
	GATHERING		8	10	2	4			
	SYSTEM TOTAL		47	188	128	115	38	23	
	SYSTEM	16"	18"	20"	22"	24"	26"	28"	30"
	TRANSMISSION								
	GATHERING								
	SYSTEM TOTAL								
	SYSTEM	32"	34"	36"	38"	40"	42"	ABOVE 42"	
TRANSMISSION									
GATHERING									
SYSTEM TOTAL									

MILES INSTALLED DURING YEAR	PART H			MILES RETIRED DURING YEAR	PART I			MILES OF TOTAL SYSTEM CATHODICALLY PROTECTED
	SYSTEM	EXPANSION	REPLACEMENT		SYSTEM			
	TRANSMISSION				5			
GATHERING								

CATHODICALLY PROTECTED SYSTEM: FREQUENCY OF INSPECTION	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF INSPECTION BY TYPE			FREQUENCY AND METHOD OF LEAK SURVEYS DURING YEAR	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF SURVEY BY METHOD					
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			AERIAL	FLAME IONIZATION	COMBUSTIBLE GAS INDICATOR	INFRARED	VEGETATION	OTHER
	COMMERCIAL	6	7	3		COMMERCIAL	2				6	
	INDUSTRIAL	6	7	3		INDUSTRIAL	2				6	
	RESIDENTIAL	6	7	3		RESIDENTIAL	2				6	
RURAL	6	7	3		RURAL	2				6		

PART M		TRANSMISSION	GATHERING
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR		6	0

TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES	1	0	NUMBER OF FIRES	1	0	
		SUFFERING LOST TIME INJURIES	1	0		NUMBER OF EXPLOSIONS	1	0
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	1	0	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES		1	0
		SUFFERING LOST TIME INJURIES	1	0		ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATOR	\$
	NUMBER OF NON-EMPLOYEE(S)	FATALITIES	1	0	OTHERS—FOR ALL CASES SETTLED DURING THE REPORTING YEAR	\$		0
		INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID	1	0				

REMARKS

<sup>D</sup> Definitions of locations should be in accord with operator's customary practice.  
<sup>E</sup> Frequency Codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semiannually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL	SIGNATURE OF REPORTING OFFICIAL
C.R. Hayes V.P. Operations	

DEPARTMENT OF TRANSPORTATION											
ANNUAL REPORT FOR CALENDAR YEAR 1979											
DISTRIBUTION SYSTEM											
When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his separate subsidiaries that transport gas. If additional instruction is needed to complete this form, contact the Gas Administration, Materials Administration, Washington, D.C. 20548.											
WESTERN KENTUCKY GAS CO. (22476)											
311 W 7TH ST											
NAME OF OPERATOR OWENSBORO, KY 42301											
REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code) 685-8000											
CITY & COUNTY Daviess STATE & ZIP CODE											
TR	TP	YEAR	OPR. I.D.	← OPS USE ONLY							
ITEM		UNKNOWN	PRIOR TO 1930	1930 THRU 1939	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL		
PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	Pipe by Construction Date	MILES OF MAINS	9	7	22	318	632	812	436	2236
			NUMBER OF SERVICES	90		145	9967	37800	36700	43786	128488
	Coated <sup>A</sup> Pipe by Coating Date	MILES OF MAINS				109	632	655	385	1781	
		NUMBER OF SERVICES				1084	39025	26251	27053	98413	
PART C	CATHODICALLY PROTECTED SYSTEM	Coated <sup>A</sup> Pipe by Protection Date	MILES OF MAINS				389	533	782	1704	
			NUMBER OF SERVICES				6545	18375	54573	79493	
	Bare <sup>B</sup> Pipe by Protection Date	MILES OF MAINS				43	100	20	163		
		NUMBER OF SERVICES				3176	4066	0	7242		
PART D	LEAKS ON MAINS REPAIRED DURING YEAR (By year installed) ("R"=Leads reported and "NR"=Leads not reported under Section 191.9)	PIPE	R					2		2	
			NR		30	92	182	150	48	9	511
		VALVE	R						2		3
			NR		1						
		FITTING	R								
			NR		55	8	14	31	30	13	151
		DRIP	R								
			NR								
		REGULATOR	R								
			NR								
		TAP CONNECTION	R								
			NR								
OTHER	R										
	NR										
PART E	LEAKS ON SERVICES REPAIRED DURING YEAR (By year installed) ("R"=Leads reported and "NR"=Leads not reported under Section 191.9)	PIPE	R					1		1	
			NR		133	75	374	503	296	59	1440
		VALVE	R								
			NR			1	8	27	48	8	92
		FITTING	R								
			NR		1	20	342	1087	1025	198	2673
		DRIP	R								
			NR								
REGULATOR	R										
	NR							2	2		
TAP CONNECTION	R										
	NR										
OTHER	R										
	NR										
PART F	TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (Number by year installed)	CORROSION		127	156	535	593	284	11	1706	
		DAMAGE BY OUTSIDE FORCE			7	10	26	41	58	142	
		CONSTRUCTION DEFECT			3	15	38	22	9	87	
		MATERIAL FAILURE									
		OTHER		92	31	360	1145	1103	209	2940	

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper.

<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.

PART G	MILES OF MAINS IN SYSTEM AT END OF YEAR	BY MATERIAL	NOMINAL SIZE								
			1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	OVER 12"	TOTAL
		STEEL	36	1220	584	114	13	1			1968
		WROUGHT IRON									
		CAST IRON			12	14	5	1			32
		DUCTILE IRON									
		COPPER									
		PLASTIC	3	233							236
		OTHER (Specify)									
		TOTAL SYSTEM	39	1453	596	128	18	2			2236

PART H	NUMBER OF SERVICES IN SYSTEM AT END OF YEAR	BY MATERIAL	NOMINAL SIZE							
			UNKNOWN	1/2" OR LESS	OVER 1/2" THRU 1"	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	OVER 6"	TOTAL
		STEEL	700		27428	76540	535			105203
		CAST IRON								
		COPPER								
		PLASTIC		100	22375	810				23285
		OTHER (Specify)								
		TOTAL SYSTEM	700	100	49803	77350	535			128488

PART I	MILES OF MAINS	EXPANSION	REPLACEMENT	PART J	MILES OF MAINS	PART K	MILES OF MAINS CATHODICALLY PROTECTED						
									39	10		1	
									2220	3018		275	1867

PART L	LOCATION C	FREQUENCY OF INSPECTION BY TYPE D			LEAK SURVEYS DURING YEAR: % OF SYSTEM COVERED BY TYPE AND FREQUENCY OF SURVEY	LOCATION C	% OF SYSTEM COVERED					D	
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			FLAME IONIZATION	VEGETATION	AVAILABLE OPENING (Combustible gas indicator)	BAS HOLE (Combustible gas indicator)	INFRARED		OTHER (Specify)
		COMMERCIAL	6	7			3	COMMERCIAL	100	100			
INDUSTRIAL	6	7	3	INDUSTRIAL	33					6			
RESIDENTIAL	6	7	3	RESIDENTIAL	33					6			
RURAL	6	7	3	RURAL	33					6			

PART N	YEARS AGO	%	UNACCOUNTED FOR GAS DURING PAST 12 MONTHS ENDING LAST JUNE 30	%
4	1			
3	2			
2	3			
1	3			

PART P	
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR	18
MAINS	18
SERVICES	23

TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES	0	NUMBER OF FIRES	0
		SUFFERING LOST TIME INJURIES	0	NUMBER OF EXPLOSIONS	0
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	0	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES	0
		SUFFERING LOST TIME INJURIES	0	ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	\$ 575,660
NUMBER OF NON-EMPLOYEE(S)	FATALITIES	0	OPERATOR	\$ 0	
	INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID	0	OTHERS--FOR ALL CASES SETTLED DURING THE REPORTING YEAR	\$ 0	

C. Definitions of locations should be in accord with operator's customary practice.  
 D. Frequency codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semiannually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL: C.R. Hayes, Vice Pres. Operations.  
 SIGNATURE OF REPORTING OFFICIAL: *C.R. Hayes*



NOTE: This report is required by 49 CFR, Part 191. Failure to report can result in a civil penalty not to exceed \$1,500 for each violation for each day that such violation persists, except that the maximum civil penalty shall not exceed \$200,000 as provided in 49 U.S.C. 1078.

Form Approved OMB No. 04-R5606

DEPARTMENT OF TRANSPORTATION  
**ANNUAL REPORT FOR CALENDAR YEAR 1979**  
**GAS TRANSMISSION & GATHERING SYSTEMS**

When data are readily available, such data should be reported. Current year reporting should be actual data. When back data are not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Each operator shall submit separate reports for each of his corporate subsidiaries that transports gas. If additional instruction is needed to complete this Form, contact the Office of Pipeline Safety, Bureau of Transportation, Materials Administration.

WESTERN KENTUCKY GAS CO. (22476)  
311 W 7TH ST  
OWENSBORO, KY 42301  
City and County: Daviess

REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code): (502) 685-8000

TX	TP	YEAR	OPR. I.D.	← OPS USE ONLY
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PART B DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	ITEM	UNKNOWN	PRIOR TO 1930	1930 THRU 1939	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL	
										Miles of Pipe by Construction Date
Miles of Coated Pipe by Coating Date	GATHERING					6	12	19	37	
	TRANSMISSION			2	64	61	200	81	408	
Miles of Bare Pipe by Protection Date	GATHERING					6	12	19	37	
	TRANSMISSION				17	115	185	91	408	
CATHODICALLY PROTECTED SYSTEM	GATHERING					3	16	18	37	
	TRANSMISSION						10	51	61	
PART D TRANSMISSION SYSTEM LEAKS REPAIRED DURING YEAR (*R* = leaks reported and "NR" = leaks not reported under Sec. 191.15)	BODY OF PIPE	R								1
		NR		13	8	2		1		24
	GIRTH WELD	R								
		NR								
	LONGITUDINAL WELD	R								
		NR								
	OTHER WELDS	R								
		NR								
	COMPRESSOR <sup>C</sup>	R								
		NR								
	VALVE	R								
		NR								
	SCRAPER TRAP	R								
		NR								
	TAP CONNECTION	R								
		NR								
	FITTING	R								
		NR								
GAS COOLER	R									
	NR									
OTHER	R									
	NR									
PART E GATHERING SYSTEM LEAKS REPAIRED DURING YEAR (*R* = leaks reported and "NR" = leaks not reported under Sec. 191.15)	BODY OF PIPE	R								
		NR								
	GIRTH WELD	R								
		NR								
	LONGITUDINAL WELD	R								
		NR								
	OTHER WELDS	R								
		NR								
	COMPRESSOR <sup>C</sup>	R								
		NR								
	VALVE	R								
		NR								
	SCRAPER TRAP	R								
		NR								
	TAP CONNECTION	R								
		NR								
	FITTING	R								
		NR								
GAS COOLER	R									
	NR									
OTHER	R									
	NR									

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper.  
<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.  
<sup>C</sup> Compressor includes the main body of the unit and appurtenances thereto that are not listed separately on the left above.

PART F TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (NUMBER BY YEAR INSTALLED)		CAUSE OF LEAK	UNKNOWN	PRIOR TO 1960	1960 THRU 1964	1965 THRU 1967	1968 THRU 1969	1/1/70 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL
		CORROSION			24			1	
DAMAGE BY OUTSIDE FORCE									
CONSTRUCTION DEFECT									
MATERIAL FAILURE									
OTHER									

PART G MILES OF PIPE IN SYSTEM AT END OF YEAR		BY MATERIAL		STEEL	PLASTIC	OTHER (Specify)	SYSTEM TOTAL
		TRANSMISSION			506		
GATHERING			37			37	

BY NOMINAL SIZE		MILES								
		1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	14"	
TRANSMISSION			38	177	128	118		37	18	
GATHERING			17	22	16	2				
SYSTEM TOTAL			45	199	134	120		37	18	
TRANSMISSION		16"	18"	20"	22"	24"	26"	28"	30"	
GATHERING										
SYSTEM TOTAL										
TRANSMISSION		32"	34"	36"	38"	40"	42"	ABOVE 42"		
GATHERING										
SYSTEM TOTAL										

PART H			PART I			PART J	
SYSTEM	EXPANSION	REPLACEMENT	MILES RETIRED DURING YEAR			SYSTEM	MILES OF TOTAL SYSTEM CATHODICALLY PROTECTED
TRANSMISSION	10	4				TRANSMISSION	10
GATHERING	17	0				GATHERING	2
							506

PART K				PART L									
CATHODICALLY PROTECTED SYSTEM: FREQUENCY OF INSPECTION	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF INSPECTION BY TYPE			FREQUENCY AND METHOD OF LEAK SURVEYS DURING YEAR	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF SURVEY BY METHOD						
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			AERIAL	FLAME IONIZATION	COMBUSTIBLE GAS INDICATOR	INFRARED	VEGETATION	OTHER	
		COMMERCIAL	6	7			3	COMMERCIAL	2			6	
		INDUSTRIAL	6	7			3	INDUSTRIAL	2			6	
		RESIDENTIAL	6	7			3	RESIDENTIAL	2			6	
RURAL	6	7	3	RURAL	2			6					

PART M	
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR	TRANSMISSION: 10 GATHERING: 10

PART N					
TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES	0	NUMBER OF FIRES	0
		SUFFERING LOST TIME INJURIES	0	NUMBER OF EXPLOSIONS	0
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	0	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES	0
NUMBER OF NON-EMPLOYEE(S)	SUFFERING LOST TIME INJURIES	0	ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATOR	\$ 89960
	FATALITIES	0		OTHERS—FOR ALL CASES SETTED DURING THE REPORTING YEAR	\$ 0
INJURED & RECEIVING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID		0			

REMARKS

<sup>D</sup> Definitions of locations should be in accord with operator's customary practice.  
<sup>E</sup> Frequency Codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semi-annually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL	SIGNATURE OF REPORTING OFFICIAL
Charles R. Hayes, Vice Pres. Operations	<i>Charles R. Hayes</i>

DEPARTMENT OF TRANSPORTATION  
ANNUAL REPORT FOR CALENDAR YEAR 1980  
DISTRIBUTION SYSTEM

This report is due between January 1 and February 15 for the preceding calendar year. Current year reporting should be actual data. When back data is not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Revisions submitted following filing of an annual report should be marked accordingly at the top of this form following the words: CALENDAR YEAR 19\_\_\_\_, and only those items to be revised should be reported. Each operator should submit separate reports for each of his corporate subsidiaries that transport gas. If additional instructions are needed to complete this form, the operator may telephone the Department of Transportation, Transportation Systems Center, Area Code (617) 494-2192, Monday through Friday, 8:15 to 4:45 p.m. Eastern Time.

NAME OF OPERATOR: WESTERN KENTUCKY GAS CO. (22476)  
 CITY & COUNTY: 311 W 7TH ST, OWENSBORO, KY 42301  
 REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code): 502/685/8000

TR	TP	YEAR	OPR. I.D.	← DOT USE ONLY										
		ITEM	UNKNOWN	PRIOR TO 1940	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1970 THRU 1979	11/1/80 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL				
PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	Pipe by Construction Date	MILES OF MAINS	8	25	314	628	810	436	50	2269			
			NUMBER OF SERVICES	85	120	9698	35300	36450	43700	4829	130182			
		Coated <sup>A</sup> Pipe by Coating Date	MILES OF MAINS			109	632	655	385	39	1820			
			NUMBER OF SERVICES			1084	39025	26251	27053	1694	95107			
PART C	CATHODICALLY PROTECTED SYSTEM	Coated <sup>A</sup> Pipe by Protection Date	MILES OF MAINS			389	533	782	33	1737				
			NUMBER OF SERVICES			6545	18375	54573	4829	84322				
		Bare <sup>B</sup> Pipe by Protection Date	MILES OF MAINS			43	100	20	0	163				
			NUMBER OF SERVICES			3176	4066	0	0	7242				
PART D	LEAKS ON MAINS REPAIRED DURING YEAR (By year installed) (NR = leaks repaired and "R" = leaks not repaired under Section 19-17)	PIPE	R											
			NR	0	118	133	115	38	9	4	417			
		VALVE	R			1	0	0	0	0	2			
			NR	0	1	1	0	0	0	0	0			
		FITTING	R			44	12	30	18	4	0	108		
			NR	0	44	12	30	18	4	0	0			
		DRIP	R			17	0	0	0	0	0	17		
			NR	0	17	0	0	0	0	0	0			
		REGULATOR	R			0	0	1	3	3	0	6		
			NR	0	0	0	0	0	3	3	0	6		
		TAP CONNECTION	R			0	0	0	0	0	0	0		
			NR	0	0	0	0	0	0	0	0	0		
OTHER	R			0	0	1	1	0	0	2				
	NR	0	0	0	0	1	1	0	0	0				
PART E	LEAKS ON SERVICES REPAIRED DURING YEAR (By year installed) (NR = leaks repaired and "R" = leaks not repaired under Section 19-17)	PIPE	R											
			NR	0	132	354	305	204	60	20	1075			
		VALVE	R			6	40	37	28	1	112			
			NR	0	0	6	40	37	28	1	112			
		FITTING	R			74	208	468	452	288	15	1505		
			NR	0	74	208	468	452	288	15	1505			
		DRIP	R			1	0	0	0	0	0	1		
			NR	0	1	0	0	0	0	0	0	1		
		REGULATOR	R			3	2	4	9	14	0	32		
			NR	0	3	2	4	9	14	0	32			
		TAP CONNECTION	R			0	0	0	0	0	0	0		
			NR	0	0	0	0	0	0	0	0	0		
OTHER	R			0	0	0	0	0	0	0				
	NR	0	0	0	0	0	0	0	0	0				
PART F	TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (Number by year installed)	CORROSION		0	249	472	369	193	11	6	1298			
		DAMAGE BY OUTSIDE FORCE		0	15	13	26	40	41	20	151			
		CONSTRUCTION DEFECT		0	2	26	31	53	45	3	160			
		MATERIAL FAILURE		0	54	55	155	78	44	4	390			
		OTHER		0	72	135	385	413	263	8	1276			

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper.

<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.

PART G		MILES OF MAINS IN SYSTEM AT END OF YEAR	NOMINAL SIZE									
			1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	OVER 12"	TOTAL	
BY MATERIAL	STEEL	40	1239	586	115	13	1				1994	
	WROUGHT IRON											
	CAST IRON			10	12	5	1				28	
	DUCTILE IRON											
	COPPER											
	PLASTIC	3	244									247
	OTHER (Specify)											
TOTAL SYSTEM		43	1483	596	127	18	2				2269	

PART H		NUMBER OF SERVICES IN SYSTEM AT END OF YEAR	NOMINAL SIZE							
			UNKNOWN	1/2" OR LESS	OVER 1/2" THRU 1"	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	OVER 6"	TOTAL
BY MATERIAL	STEEL	675			28107	76380	650			105812
	CAST IRON									
	COPPER									
	PLASTIC		150	23400	820					24370
	OTHER (Specify)									
	TOTAL SYSTEM	675	150	51507	77200	650				130182

PART I			PART J			PART K	
MAINS AND SERVICES INSTALLED DURING YEAR	EXPANSION	REPLACEMENT	MAINS AND SERVICES RETIRED DURING YEAR	MILES OF MAINS	NUMBER OF SERVICES	MILES OF MAINS CATHODICALLY PROTECTED	
	15	17		1		1900	
NUMBER OF SERVICES	1694	2810		325			

PART L				PART M								
CATHODICALLY PROTECTED SYSTEM: FREQUENCY OF INSPECTION	LOCATION C	FREQUENCY D OF INSPECTION BY TYPE			LEAK SURVEYS DURING YEAR: % OF SYSTEM COVERED BY TYPE AND FREQUENCY OF SURVEY	LOCATION C	% OF SYSTEM COVERED					D
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			FLAME IONIZATION	VEGETATION	AVAILABLE OPENING (Combustible gas indicator)	BAR HOLE (Combustible gas indicator)	INFRARED	
COMMERCIAL		6	7	3		COMMERCIAL	100	100				6
INDUSTRIAL		6	7	3		INDUSTRIAL	33					6
RESIDENTIAL		6	7	3		RESIDENTIAL	33					6
RURAL		6	7	3		RURAL	33					6

PART N			PART O		
UNACCOUNTED FOR GAS FOR LAST 5 YEARS BASED ON % OF TOTAL INPUT FOR 12 MONTHS ENDING JUNE 30 EXCLUDING CURRENT YEAR (The system for which these figures apply may include transmission)	YEARS AGO	%	UNACCOUNTED FOR GAS DURING PAST 12 MONTHS ENDING LAST JUNE 30	YEARS AGO	%
	5	1			
	4	2			2
	3	3			
	2	3			
	1	2			

PART P			
NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR	MAINS	SERVICES	TOTAL
	25	30	55

PART Q			
TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYEE(S) OF OPERATOR	FATALITIES	0
		SUFFERING LOST TIME INJURIES	0
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	0
		SUFFERING LOST TIME INJURIES	0
NUMBER OF NON-EMPLOYEE(S)	FATALITIES	0	
	INCLUDED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID	2	
NUMBER OF FIRES		2	
NUMBER OF EXPLOSIONS		0	
NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES		0	
ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:			
OPERATOR		\$ 540247	
OTHERS—FOR ALL CASES SETTLER DURING THE REPORTING YEAR		\$ 125287	

C Definitions of locations should be in accord with operator's customary practice.  
 D Frequency codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semiannually, 6-Annually, 7-Other, 8-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL <i>C. R. Hayes, Sr. Vice Pres.</i>	SIGNATURE OF REPORTING OFFICIAL <i>C. R. Hayes</i>
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NOTICE: This report is required by 49 CFR, Part 191. Failure to report can result in a civil penalty not to exceed \$1,000 for each violation for each day that such violation persists, except that the maximum civil penalty shall not exceed \$200,000 as provided in 49 U.S.C. 3678.

Form Approved OMB No. 04-R5606

DEPARTMENT OF TRANSPORTATION  
**ANNUAL REPORT FOR CALENDAR YEAR 19 80**  
**GAS TRANSMISSION & GATHERING SYSTEMS**

This report is due between January 1 and February 15 for the preceding calendar year. Current year reporting should be actual data. When back data is not obtainable without a major effort to reconstruct prior years, estimates may be reported and so noted. A brief explanation of the procedures used in deriving estimates should be attached. Revisions submitted following filing of an annual report should be marked accordingly at the top of this form following the words: CALENDAR YEAR 19 \_\_\_\_, and only those items to be revised should be reported. Each operator should submit separate reports for each of his corporate subsidiaries that transport gas. If additional instructions are needed to complete this form, the operator may telephone the Department of Transportation, Transportation Systems Center, Area Code (617) 494-2192, Monday through Friday, 8:15 a.m. to 4:45 p.m. Eastern Time.

NAME OF WESTERN KENTUCKY GAS CO. (22476)

CITY AND 311 W 7TH ST  
DWENSBORO, KY 42301

REPORTING OFFICIAL'S TELEPHONE NUMBER (Include Area Code) 502/625/8000

TR TP YEAR O.P.R.I.D. ← DOT USE ONLY

		ITEM	UNKNOWN	PRIOR TO 1940	1940 THRU 1949	1950 THRU 1959	1960 THRU 1969	1970 THRU 1979	1/1/80 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL	
PART B	DESCRIPTION OF PIPE IN SYSTEM AT END OF YEAR	Miles of Pipe by Construction Date		85	65	71	199	81	5	506	
		TRANSMISSION									
		GATHERING				6	12	18	2	38	
	Miles of Coated Pipe by Coating Date	TRANSMISSION		2	64	61	20.0	8.1	5	413	
GATHERING					6	12	19	1	38		
PART C	CATHODICALLY PROTECTED SYSTEM	Miles of Coated Pipe by Protection Date			17	115	185	91	3	411	
		TRANSMISSION									
		GATHERING				3	16	18	1	38	
	Miles of Bare Pipe by Protection Date	TRANSMISSION					10	51	0	61	
	GATHERING							0	0		
PART D	TRANSMISSION SYSTEM LEAKS REPAIRED DURING YEAR (By Year Installed) (1" = Leaks reported and "NR" = Leaks not reported under Sec. 191.12)	BODY OF PIPE	R				1	1		2	
			NR	10	12	0	12	1	0	25	
		GIRTH WELD	R								
			NR	0	0	0	0	0	0	0	
		LONGITUDINAL WELD	R								
			NR	0	0	0	0	0	0	0	
		OTHER WELDS	R								
			NR	0	0	0	0	0	0	0	
		COMPRESSOR <sup>C</sup>	R								
			NR	0	0	0	0	0	0	0	
		VALVE	R								
			NR	0	0	0	0	0	0	0	
		SCRAPER TRAP	R								
			NR	0	0	0	0	0	0	0	
		TAP CONNECTION	R								
			NR	0	0	0	0	0	0	0	
FITTING	R										
	NR	0	1	0	0	0	0	0	1.0		
GAS COOLER	R										
	NR	0	0	0	0	0	0	0			
OTHER	R										
	NR	0	0	0	0	0	0	0			
PART E	GATHERING SYSTEM LEAKS REPAIRED DURING YEAR (By Year Installed) (1" = Leaks reported and "NR" = Leaks not reported under Sec. 191.12)	BODY OF PIPE	R								
			NR								0
		GIRTH WELD	R								
			NR								0
		LONGITUDINAL WELD	R								
			NR								0
		OTHER WELDS	R								
			NR								0
		COMPRESSOR <sup>C</sup>	R								
			NR								0
		VALVE	R								
			NR								0
		SCRAPER TRAP	R								
			NR								0
		TAP CONNECTION	R								
			NR								0
FITTING	R										
	NR								0		
GAS COOLER	R										
	NR								0		
OTHER	R										
	NR								0		

<sup>A</sup> Pipe coated with any hot or cold applied coating or wrapper.  
<sup>B</sup> Pipe without any type of hot or cold applied coating or wrapper.  
<sup>C</sup> Compressor includes the main body of the unit and appurtenances thereto that are not listed separately on the list above.

PART F TOTAL LEAKS REPAIRED DURING YEAR BY CAUSE (NUMBER BY YEAR INSTALLED)	CAUSE OF LEAK		UNKNOWN	PRIOR TO 1950	1950 THRU 1959	1960 THRU 1969	1970 THRU 1979	1/1/80 TO 12/31 OF REPORTING YEAR	SYSTEM TOTAL
	CORROSION		0	12	11	0	0	0	23
	DAMAGE BY OUTSIDE FORCE		0	0	1	1	0	0	2
	CONSTRUCTION DEFECT		0	0	0	0	0	0	0
	MATERIAL FAILURE		0	1	0	0	0	0	1
	OTHER		0	0	0	0	0	0	0

PART G MILES OF PIPE IN SYSTEM AT END OF YEAR	BY MATERIAL	SYSTEM		STEEL	PLASTIC	OTHER (Specify)	SYSTEM TOTAL
		TRANSMISSION			506		
	GATHERING			138			138

PART G MILES OF PIPE IN SYSTEM AT END OF YEAR	BY NOMINAL SIZE	MILES								
		SYSTEM	1" OR LESS	OVER 1" THRU 2"	OVER 2" THRU 4"	OVER 4" THRU 6"	8"	10"	12"	14"
		TRANSMISSION		3.8	17.4	11.28	11.6	3.7	1.3	
		GATHERING		1.9	2.1	6	2			
		SYSTEM TOTAL		4.7	19.5	13.4	11.8	3.7	1.3	
		SYSTEM	16"	18"	20"	22"	24"	26"	28"	30"
		TRANSMISSION								
		GATHERING								
		SYSTEM TOTAL								
		SYSTEM	32"	34"	36"	38"	40"	42"	ABOVE 42"	
		TRANSMISSION								
		GATHERING								

PART H MILES INSTALLED DURING YEAR	PART H		PART I MILES RETIRED DURING YEAR	PART J MILES OF TOTAL SYSTEM CATHODICALLY PROTECTED	
	SYSTEM	EXPANSION		SYSTEM	
	TRANSMISSION	0		5	TRANSMISSION
GATHERING	1	1	GATHERING	0	

PART K CATHODICALLY PROTECTED SYSTEM: FREQUENCY OF INSPECTION	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF INSPECTION BY TYPE			FREQUENCY AND METHOD OF LEAK SURVEYS DURING YEAR	LOCATION <sup>D</sup>	FREQUENCY <sup>E</sup> OF SURVEY BY METHOD									
		P/S POTENTIAL	CURRENT OUTPUT	INDICATING METER (Warning system)			AERIAL	FLAME IONIZATION	COMBUSTIBLE GAS INDICATOR	INFRARED	VEGETATION	OTHER				
		COMMERCIAL	6	7			3		COMMERCIAL	3	AS NEEDED			6		
		INDUSTRIAL	6	7			3		INDUSTRIAL	3	AS NEEDED			6		
		RESIDENTIAL	6	7			3		RESIDENTIAL	3	AS NEEDED			6		
RURAL	6	7	3		RURAL	3	AS NEEDED			6						

PART M NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR		TRANSMISSION	GATHERING
		0	0

PART N TOTAL PERSONAL INJURIES OR PROPERTY DAMAGE RESULTING FROM ESCAPE OF GAS DURING YEAR	NUMBER OF EMPLOYER(S) OF OPERATOR	FATALITIES	1	NUMBER OF FIRES	1	
		SUFFERING LOST TIME INJURIES	0	NUMBER OF EXPLOSIONS	0	
	NUMBER OF EMPLOYEE(S) OF CONTRACTORS	FATALITIES	0	NUMBER OF INDUCED SECONDARY EXPLOSIONS OR FIRES	0	
		SUFFERING LOST TIME INJURIES	10			
	NUMBER OF NON-EMPLOYEE(S)	FATALITIES	1	ESTIMATED AGGREGATE VALUE OF PROPERTY DAMAGE TO:	OPERATOR	\$ 50,827
		INJURED & REQUIRING MEDICAL TREATMENT OTHER THAN ON-SITE FIRST AID	2	OTHERS—FOR ALL CASES SETTLED DURING THE REPORTING YEAR		\$ 0

REMARKS

<sup>D</sup> Definitions of locations should be in accord with operator's customary practice.  
<sup>E</sup> Frequency Codes: 1-Weekly, 2-Bi-weekly, 3-Monthly, 4-Quarterly, 5-Semi-annually, 6-Annually, 7-Other, 0-No inspection or survey.

NAME AND TITLE OF REPORTING OFFICIAL	SIGNATURE OF REPORTING OFFICIAL
C. R. Hayes, Sr. Vice Pres.	C. R. Hayes



Case No. 2013-00148  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 2  
Question No. 2-20  
Page 1 of 1

**REQUEST:**

Confirm that it is Atmos' duty to maintain its infrastructure system in Kentucky to ensure the safe and reliable delivery of natural gas to its customers.

**RESPONSE:**

The Company has, does and will continue to operate a safe and reliable system.

Respondent: Mark Martin





Case No. 2013-00148  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 2  
Question No. 2-20  
Page 1 of 1

**REQUEST:**

Confirm that it is Atmos' duty to maintain its infrastructure system in Kentucky to ensure the safe and reliable delivery of natural gas to its customers.

**RESPONSE:**

The Company has, does and will continue to operate a safe and reliable system.

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-22**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-066 and 1-067. What were the budgeted amounts for the PRP in FY 2010 and FY 2009, or were there no funds budgeted for PRP prior to the Commission's Order in Case No. 2009-00354.

**RESPONSE:**

No. Atmos Energy did not budget amounts for the Pipe Replacement Program (PRP) in FY2009 and FY2010. The PRP and related rate design mechanism did not exist prior to being established in the final order of Case No. 2009-00354. However, Atmos Energy did remove and replace bare steel pipe as part of its normal course of business prior to the establishment of the formal PRP in that case.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-23**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-069. Confirm that had Atmos invested at the same rate (\$3.4 million in four months) for all of FY 2011, it would have achieved an estimated PRP investment of \$10.2 million.

- a. Explain why the budget for PRP investment using this revised estimate nearly double to a projected \$20 million for FY 2014.

**RESPONSE:**

Atmos Energy does not spend for its PRP program on an equal run rate by month. Some months involve more PRP spending than others due to a variety of factors such as weather, availability of construction crews, etc.

- a) In FY 2012, Atmos Energy spent \$17.3 million, and expects to spend approximately \$17.3 in FY 2013. The run rate in the two full years of the PRP program has been well above \$10.2 million.

Respondent: Earnest Napier



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-24**  
**Page 1 of 1**

**REQUEST:**

Reference Atmos' Response to AG 1-079. Is there a process in place via "Markview" or any other internal controls in place to deny or hold the payment of invoices subject to dispute?

**RESPONSE:**

Yes. In Markview the Company can either place the entire vendor on hold or just the invoice in question if there is a dispute.

Respondent: Jason Schneider





Case No. 2013-00148  
Atmos Energy Corporation, Kentucky Division  
AG DR Set No. 2  
Question No. 2-25  
Page 1 of 1

**REQUEST:**

Reference Atmos' Response to AG 1-083. Please produce a copy of the NARUC Gas Rate Design and Gas Distribution Rate Design Manual upon which the Company relies. Please note that any proprietary concerns should be nullified in the context of a rate case before a NARUC-member Commission.

**RESPONSE:**

Mr. Raab has bound hard copies of the referenced publications. Electronic copies of the publications can be purchased through NARUC at [www.naruc.org/store](http://www.naruc.org/store).

Respondent: Paul Raab



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-26**  
**Page 1 of 2**

**REQUEST:**

Regarding Atmos' response to AG 1-087 and for both Company internal witnesses and outside consulting witnesses in this rate case, address the following:

- a. Identify those witnesses that have previously prepared and/or testified in support of a fully forecasted test period on behalf of Atmos or another utility in the most recent 10 year period, and provide a citation to the related case number, utility name, jurisdiction, and year. Provide a copy of such testimony or a citation to where such testimony can be obtained.
- b. Regarding the previous question, explain if the regulatory body adopted or rejected the fully forecasted test period.
- c. Identify those witnesses that have previously prepared and/or testified in opposition to a fully forecasted test period on behalf of Atmos or another utility in the most recent 10 year period, and provide a citation to the related case number, utility name, jurisdiction, and year. Provide a copy of such testimony or a citation to where such testimony can be obtained.
- d. Identify those witnesses that have previously prepared and/or testified only in regards to a traditional historical test period (along with pro forma and certain adjustments within or outside of the test period) on behalf of Atmos or another utility in the most recent 10 year period.

**RESPONSE:**

- a) None of the witnesses in this proceeding have provided testimony in support of or in opposition to a forecasted test period because Kentucky, Tennessee and Georgia have regulations that support the utilization of a forecasted test period, thus no testimony is required. That being the case, consultants hired by the Company to testify on specific issues do not specifically address the issue of a forecasted test period. Mr. Josh Densman has filed testimony in Kentucky and Tennessee. Mr. Mark Martin has filed testimony in Georgia and Kentucky. Mr. Earnest Napier has filed testimony in Georgia, Kentucky and Tennessee. Mr. Jason Schneider has filed testimony in Kentucky and Tennessee. Mr. Greg Waller has filed testimony in Georgia, Kentucky and Tennessee. Please see witness resumes in response to OAG 1-087 for specific cases.
- b) As noted in the response to subpart (a), the Company's filings using fully forecasted test periods was pursuant to state regulations and the rates approved by the jurisdiction were supported by the forecasted information provided in the filing.

**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-26**  
**Page 2 of 2**

- c) None.
- d) None. Please see the response to subpart (a).

Respondents: Josh Densman, Mark Martin, Earnest Napier, Jason Schneider and Greg Waller



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-27**  
**Page 1 of 2**

**REQUEST:**

Regarding Atmos' response to AG 1-005, the Company indicates that it does not have calculations for actual earned ROR on rate base for the prior 5 years because it only prepares this information on a jurisdictional basis as required for regulatory filings. Address the following:

- a. If Atmos' does not know or track its actual jurisdictional earned ROR on rate base, explain how the Company knows when it is not earning a reasonable ROR in Kentucky or if it needs to file a rate case in Kentucky or in other states.
- b. Provide a list and copy of all reports and documentation that Atmos' management relies upon and reviews in order to determine whether it is earning a reasonable ROR for Kentucky operations or to determine when it is necessary to file a rate case in Kentucky. Explain how management uses each of these reports to determine the ROR or necessity for a rate case.
- c. Provide all reports and a copy of all reports and documentation that Atmos' management relied upon for determining it was not earning a reasonable ROR for Kentucky operations and needed to file the current rate case.

**RESPONSE:**

- a) Rate base, regulated revenue requirement and revenue deficiency are estimated on an ongoing basis for planning and monitoring purposes. The inputs into these estimates are a product of the annual budgeting process described in the Direct Testimonies of Mr. Josh Densman and Mr. Earnest Napier. These estimates are used to indicate when a filing should be prepared in order to determine a true deficiency. The quality of these estimates is not sufficient to be used for drawing any hard conclusions as to earnings deficiency.
- b) Please see Confidential Attachment 1 and the response to subpart (a). As seen in Attachment 1, even with annual PRP adjustments, the Company estimated a significant earnings deficiency in 2014. Only the preparation of an actual filing enables the Company to determine whether or not to file.
- c) Please see the response to subparts (a) and (b).

**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-27**  
**Page 2 of 2**

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-27\_Att1 - KY Projected Return (CONFIDENTIAL).xlsx, 1 Page.

Respondent: Greg Waller





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-28**  
**Page 1 of 1**

**REQUEST:**

Regarding Atmos' response to AG 1-003, the Atmos GCA per Mcf charge is the second highest (compared to four other utilities in Kentucky) in 2013 and has been increasing since May 2012, whereas the GCA per Mcf charge for both Columbia Gas and Delta Natural Gas has been declining overall since May 2012. Explain why Atmos has the second highest GCA per Mcf charge among the five Kentucky utilities and explain why this charge has been increasing since about May 2012, whereas this charge for Columbia and Delta has been declining.

**RESPONSE:**

The Company attempts to compare what a customer would pay for gas service in total amongst the five LDCs and does not compare individual components. The Company has historically been a low-cost provider in Kentucky. In regards to the GCA specifically, please note that not all of the LDCs file GCAs at the same time. All LDCs have different asset portfolios and buying strategies. As such, the Company believes that looking at a small sample size is not a best practice. The main driver for the Company's GCA is the NYMEX. Please note that the NYMEX settle for May 2012 was \$2.04 and that the NYMEX settle reached \$3.98 for April 2013. The cost of gas has been the main driver for any increase in the Company's GCA. Furthermore, the price level of the GCA has little or no impact on the revenue requirement in this case (affecting only the calculation of bad debt expense).

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-29**  
**Page 1 of 1**

**REQUEST:**

Regarding Atmos' response to AG 1-092 in relation to Mr. Martin's testimony, please confirm there is no supporting documentation or studies for Mr. Martin's statements in relation to "centralized services" being a specific reason for Atmos' having an economic advantage or being a low cost provider of gas (compared to centralized service costs of other entities). If Atmos disagrees, provide copies of all supporting documentation and studies.

**RESPONSE:**

The Company believes that the question is missing the bigger picture. While the Company does not have data related to "centralized services" related to other companies, the Company's response to OAG DR No. 1-003 clearly shows it is a low-cost provider of natural gas service in Kentucky.

Respondent: Mark Martin



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-30**  
**Page 1 of 1**

**REQUEST:**

Regarding Atmos' response to AG 1-095(c), explain or estimate when the Data Mart asset will no longer be used and useful and explain what drives this decision and timing.

**RESPONSE:**

Data Mart is a reporting tool that is used to access data from the legacy CSS system. It will be used and useful as such for at least 12 months following the implementation of the new CSS system (which occurred May 1, 2013). This 12 month period allows the Company to build 12 months of detailed customer billing information by accessing the legacy system for data prior to May 1, 2013 and the new system for data post May 1, 2013. Following that 12 month period, Data Mart's usefulness will be evaluated and the asset will be retired if it is no longer used and useful as a reporting tool used to access the legacy billing database.

Respondent: Greg Waller



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-31**  
**Page 1 of 2**

**REQUEST:**

Explain and reconcile forecasted accumulated depreciation reserve by primary account number per the following:

- a. Explain if Atmos has increased "accumulated depreciation reserve" (and reduced related net book value) for all assets for the projected periods including in this rate filing, and provide all documentation to show the beginning historical level of accumulated depreciation reserve by plant account number (and for the related year/period) and the number of months (or years) of projected accumulated depreciation reserve by account number to arrive at the fully forecasted test period accumulated depreciation reserve by account number at November 2014. Provide all calculations and supporting documentation.
- b. Regarding the previous question in subpart (a), show how the increase in forecasted accumulated depreciation reserve for each month/year reconciles to the amount of related depreciation expense for each month/year and provide supporting documentation and calculations.
- c. If Atmos did not forecast the accumulated depreciation reserve for each plant account through the fully forecasted test period November 2014, then explain why this approach was taken and why it is reasonable.

**RESPONSE:**

- a) Accumulated depreciation reserves for all assets were increased or decreased as appropriate for each month of the forecasted period as described on page 6 of the Direct Testimony of Mr. Greg Waller. Reserves typically increase monthly as a result of the ongoing depreciation process but in the case of plant retirements, it is possible for reserve balances to decrease in a particular month. Please refer to the file "KY Plant Data.xlsx" that was provided in the Company's response to Staff DR No. 1-59 for documentation of calculations that progress individual plant account reserve balances month by month from the historical months of the base period to the November 2014 balances of the forecasted test year.
- b) As seen in the file "KY Plant Data.xlsx", each month's forecasted accumulated depreciation reserves are constructed as the previous month's balance plus the current month's depreciation expense, retirements, transfers/adjustments, and net salvage. Please see Attachment 1 for the requested reconciliation of reserves to depreciation expense for the forecasted test year.
- c) Not applicable.



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-31**  
**Page 2 of 2**

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-31\_Att1 - Depreciation Expense to Reserves.xlsx, 1 Page.

Respondent: Greg Waller

**Reconciliation of Depreciation Expense  
versus  
Additions to Accumulated Depreciation Reserves**

Depreciation Expense		Accumulated Depreciation Reserves: Test Period: Dec 2013 - Nov 2014 KY Plant Data.xlsx (excel col BM)				
div	Schedule B.3.1 F	depr additions	retirements	transfers	salvage	net change
2	12,647,650	12,647,650	(1,207,649)	-	-	11,440,001
12	8,646,286	8,646,286	(184,709)	-	-	8,461,577
91	238,080	238,080	(1,207,770)	-	-	(969,690)
9	15,485,689	15,485,689	(6,297,064)	-	-	9,188,625

Note: All numbers are before allocations.



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-32**  
**Page 1 of 1**

**REQUEST:**

Regarding Atmos' response to AG 1-006 related to SAP and Accenture, provide the amount of expensed and capital costs paid to Five Point Partners by account number that is included in the base period (show actual and forecasted separately) and the fully forecasted test period and explain the reasons for the changes in the amounts, supporting calculations, explanations of amounts, and all supporting contracts and invoices. Explain why these costs should be included in the forecasted test period if applicable.

**RESPONSE:**

The Company paid Five Point Partners a total of \$28,173.41 that was capitalized as part of the new CSS asset. It is included in the total cost of the CSS system asset that was placed into service on May 1, 2013 (\$78.9 million). That asset was forecasted as part of CWIP (Acct 1070) in the base period until May 1, 2013 and forecasted as a plant addition of \$78.9 million (Acct 1010) on May 1, 2013. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account. Thus, it is in the base period and forecasted tested period as part of plant in service and therefore as part of rate base. These costs for Five Point Partners should be included in rate base in the forecasted test period as they are prudent costs paid in building the CSS asset. Please see Attachment 1 for a list of invoices from Five Point Partners. The first four were expensed in 2010 and are not included in the base period or revenue requirement of this case. The last one, for \$28,173.41, is the one referenced above that was capitalized as part of the CSS project. Please see Attachment 2 for the engagement letter between Atmos Energy and Five Point Partners.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-32\_Att1 - Five Point Partners Invoices.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-32\_Att2 - Five Point Partners Letter.pdf, 9 Pages.

Respondent: Greg Waller



Web Inquiry - AP Invoices

Invoice Number:  Invoice Amount between:  and   
 Supplier Name: FIVE POINT PARTNERS LLC Invoice Date (DD-MON-YYYY) between:  and   
 Supplier Site:  Payment Number between:  and   
 PO Number:

Submit Clear

Basic

Show	Supplier Name	Supplier Number	Supplier Site	Invoice Number	Invoice Date	Invoice Amount	Invoice Currency	Payment Number	Payment Date	Payment Amount	Payment Cur
<a href="#">Document</a>	FIVE POINT PARTNERS LLC	280513	ATLANTA1	201003001	31-MAR-2010	18,251.30	USD	1113655	17-MAY-2010	18,251.30	USD
<a href="#">Document</a>	FIVE POINT PARTNERS LLC	260513	ATLANTA1	201004008	30-APR-2010	32,706.03	USD	1116801	27-MAY-2010	32,706.03	USD
<a href="#">Document</a>	FIVE POINT PARTNERS LLC	260513	ATLANTA1	201005003	31-MAY-2010	9,043.22	USD	1120919	21-JUL-2010	9,043.22	USD
<a href="#">Document</a>	FIVE POINT PARTNERS LLC	260513	ATLANTA1	201009004	27-SEP-2010	29,397.14	USD	1143651	22-OCT-2010	29,397.14	USD
<a href="#">Document</a>	FIVE POINT PARTNERS LLC	260513	ATLANTA1	201010006	31-OCT-2010	28,173.41	USD	1149917	29-NOV-2010	28,173.41	USD

Page 1 of 1 ( 5 Records )



STATEMENT OF WORK

FOR

Atmos Energy Corporation

# Solution Procurement Assistance

VERSION 2.0

March 18, 2010



Five Point Partners, LLC  
2526 Mt Vernon Rd, Suite B348  
Atlanta, GA 30338  
(404) 260-1599

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## Document History

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The following table shows the history of revisions that have been made to this document.

<b>Date</b>	<b>Description of Change</b>	<b>Version</b>	<b>Person Responsible</b>
3/17/2010	Initial Draft	1.0	Richard Charles
3/18/2010	Final version	2.0	Richard Charles & Atmos Team





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## Summary of Business Need

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The purpose of this Statement of Work (SOW) is to detail the consulting services to be provided for Solution Procurement Services contracted through Five Point Partners, LLC ("Five Point") pursuant to the Master Professional Services Agreement and its Amendments with Atmos Energy Corporation ("Atmos Energy"), dated March 16, 2010.

Atmos Energy wants to replace several of its legacy systems including Customer Information System (CIS), Dispatch, Mobile, and CRM (web front-end). Atmos Energy also expects the new solution to possess robust reporting and business intelligence capabilities. To this end, Atmos Energy has conducted fairly extensive due diligence of potential options, and has determined that either Oracle or SAP is best suited to meet its objectives. In addition, Atmos Energy has conducted discovery sessions with Axon and IBM to better understand their implementation approaches and potential cost ranges.

The objective of this project is to quickly investigate other potential integration partners, and through a series of rigorous evaluation workshops, demonstration sessions and additional due diligence, be in position to recommend the best software and SI combination as well as a proposed project plan to senior management by mid to late May. The role of Five Point during this engagement will be to provide support and expertise to all facets of the project.

## Scope of Work/Services and Envisioned Schedule

---

This engagement is structured to achieve a well supported decision in an accelerated timeframe. Therefore, the following phases and associated work steps are shown in conjunction with the week(s) in which they are planned to occur. The phases and work steps will be validated and refined with the Atmos Energy team as the project progresses.

### **Phase 1. Project Initiation, Planning and SI Interviews (March 22 to April 2)**

Five Point will participate in the Kickoff session to be held March 22 and attend the Atmos Information sessions with select SIs as scheduling permits. During these initial sessions, we anticipate that Five Point consultant(s) will assume primarily a support role, seeking to quickly understand Atmos Energy's business objectives and the scope of work performed to date.

We will also seek to accomplish the following tasks during these two weeks:

#### ***Plan/Conduct Interviews***

Atmos Energy will assist Five Point in planning and scheduling interviews with key personnel/stakeholders. These interviews allow our consultants to become familiar with and understand your organization and key personnel's perspective regarding the application.

#### ***Plan/Conduct Survey (Optional)***

Five Point will develop and deploy an electronic survey to all key stakeholders of the application. Five Point assumes Atmos Energy will review the questions and customize them as they see fit and assist in the identification of employees that will be targeted for the survey. The survey is completed using a secure website.

#### ***Review Documentation***

Five Point will review the information obtained from Atmos Energy (business, technical, system information in addition to any relevant reports and studies).

#### ***Key Process Development***

Five Point will work with the Atmos Energy project team to identify and develop the key business processes workflows that will form the basis of the SI and vendor evaluations to follow in the next phase. These may differ by software vendor.

#### ***Evaluation Methodology and Scoring Development***

Five Point will work with the Atmos Energy project team to develop the format for the Evaluation Phase, in particular the



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means of conducting and scoring the process demonstrations, the technical overview, the implementation approach, and the pricing discussions. Criteria may include: vendor/SI profile, technology fit, business fit, risk mitigation strategy, and solution cost. We anticipate leveraging Five Point's standard demonstration agendas and scripts for the product and evaluation as well as the implementation approach and technology workshop.

**Phase 1 Deliverables:**

- Recommended SI and vendor pairings to be invited to participate in the Evaluation phase (recommend two per vendor)
- Schedule and format established for Evaluation phase
- Scoring methodology established for Evaluation phase

**Phase 2. SI/Vendor Evaluation (April 5 through April 30)**

We envision assisting Atmos Energy to establish and administer three parallel evaluation workshops with up to four SIs during this Evaluation phase. The parallel workshops will consist of:

*Process Demonstrations:* Each SI/vendor pair will be expected to demonstrate how their solution addresses the processes provided to them in Phase 1. These sessions will be attended primarily by Atmos Energy business owners.

*Technical Overview:* Each SI/vendor pair will be expected to present the technical merits of their solution, including infrastructure requirements, security, upgrade considerations, interface capabilities, and support options and philosophy.

*Implementation Approach:* Each SI/vendor pair will be expected to present their implementation approach, tailored to Atmos Energy as much as possible, with a particular emphasis on:

- i. project team capabilities and experience
- ii. change management approach and philosophy
- iii. governance model and escalation procedures
- iv. risk mitigation techniques
- v. Atmos Energy resource expectations/assumptions

We anticipate each of these workshops to take two to three days, hence the suggestion that we limit the participation to a maximum of four SI/vendor pairings. Further, if Axon or IBM are selected to participate in this phase, we suggest they present in the first two weeks of April, thereby allowing the other two more time to prepare.

We also suggest introducing the concept of a pricing workshop near the end of the month to allow the SIs and vendors to submit pricing in a format that we provide. The pricing grid will be developed and distributed near the beginning of the Evaluation phase.

**Phase 2 Deliverables:**

- Written evaluations on the four SI/vendor pairings
- Initial pricing comparison

**Phase 3. Follow-up & Project Planning (May 3 to May 14)**

Five Point will work with Atmos to conduct a two-week follow-up designed to revisit key portions of the evaluation work to achieve greater clarity. Special emphasis will be given to the pricing in an attempt to ensure all parties are using similar assumptions and are providing a consistent level of information. The goal of this phase is to highlight differences in the responses so that fact-based positions emerge on the relative strengths and weaknesses of each SI/vendor pair. This phase will conclude with a prioritized listing of the respondents and sufficient support to make a recommendation to senior



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management.

Five Point will also assist in other project planning efforts including development of a high-level project timeline, total cost estimates, and resource requirements.

**Phase 3 Deliverables:**

- Revised pricing comparison
- Written summary of each SI/vendor pairing
- Prioritized listing of SI/vendor options and supporting rationale
- Project timeline with key milestones
- Project cost estimates

**Phase 4. Due Diligence (May 17 to May 28)**

Five Point will work with Atmos to conduct due diligence on the recommended SI/vendor pairing. These activities often include: reference checks (both with provided references and recent clients), site visits, and application workshops to identify product gaps and associated work effort and pricing. With the project's compressed timeframe we anticipate that some due diligence activities may occur in earlier phases. We also anticipate preparing materials during this two-week period to help prepare Atmos for pending negotiations with the SI and software vendor.

**Phase 4 Deliverables:**

- Due diligence results on recommended SI and vendor
- Contract negotiation checklist tailored to recommended SI/vendor pairing

## Location of Work

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The location of the work will be onsite at Atmos Energy and remote. Five Point will be located where space permits when onsite at Atmos Energy and will require a conference room for required meetings.

## Period of Performance

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This project is scheduled to begin Monday, March 22 and end Friday, May 28.

## Assumptions

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This section identifies the assumptions upon which the plan and timeline have been established:

1. Atmos Energy personnel are available as required to provide input and review of deliverables to ensure that the project progresses according to the timeline.
2. Atmos Energy will provide Internet and phone access to contact Atmos Energy employees as required for meetings and questions, meeting space for required meetings and office space.
3. Atmos Energy feedback to questions and issues will be provided in a timely manner so that deadlines will not be affected.
4. All change requests to this SOW will be submitted to Five Point and Atmos Energy project managers for approval prior to being executed.



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5. New deliverables may be added to this SOW through mutual agreement of Five Point and Atmos Energy.

## Risks to Project

Throughout the execution of this SOW, Five Point will identify risks and issues in weekly status reports to the Atmos Energy Project Sponsor. Requests for decision and assistance will be escalated through management until resolution is obtained. Should any of the risks to the project materialize or any assumptions become invalid, a change request will be submitted for Atmos Energy’s review and consideration.

## Project Team

This section identifies the roles and responsibilities for the project. Where applicable, the name of the person serving in that role is noted.

### Five Point Team

The roles and responsibilities of the Five Point team are outlined in the following table:

Role	Responsibility
<b>Project Director</b> <u>Greg Galluzzi</u>	Represent the project to the entire enterprise, acting as champion and ensuring successful communication throughout the organization to garner effective project support.
<b>Project Manager</b> <u>Chris Balish</u>	Responsible for day-to-day activities on the project. Responsible for creating deliverables and ensuring appropriate interaction with Atmos Energy staff.
<b>Pricing SME</b> <u>Richard Charles</u>	Responsible for assisting with development of pricing templates and analysis of responses.
<b>EIM SME</b> <u>Chris Bohner</u>	Responsible for assisting with the evaluation of the reporting and BI capabilities of the software vendors and SIs.

### Atmos Energy Team

The roles and responsibilities of the Atmos Energy team are outlined in the following table:

Role	Responsibility
<b>Project Sponsor</b> <u>Jeff Hardgrave</u> <u>David Gates</u> <u>Chris Forsythe</u> <u>Rich Gius</u>	Represent the project to the entire enterprise, acting as champion and ensuring successful communication throughout the organization to garner effective project support.  Specific tasks include finalizing the project staffing, participating in the status meetings, reviewing risks as required and ensuring that project staff are available as needed. Responsible for assisting in the scheduling of the executive staff vision and strategy session to ensure maximum participation.
<b>Project Manager</b> <u>Craig White</u> <u>Richard Mitschke</u>	Responsible for leading Atmos Energy involvement in all activities and deliverables referenced in this SOW. Responsible for ensuring that project staff are scheduled as needed for required meetings and interviews. Responsible for reviewing and accepting deliverables.



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Role	Responsibility
Subject Matter Experts TBD	Responsible for participating in required workshops, meetings and interviews to provide subject matter expertise for business processes, feature and function requirements for the new CIS, and the technology environment. Responsible for completing assigned project tasks, including reviewing deliverables as requested by the Atmos Energy and Five Point Project Managers.

## Acceptance

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The Project Manager will be the point of contact regarding the review and acceptance of the deliverables as defined in the deliverables list. If the individual assigned determines that additional people need to review and (or) approve a deliverable, it will be the responsibility of that individual to solicit the review/approval. Five Point will be responsible for the submittal of deliverables. The acceptance procedure for all deliverables outlined for this project will be as follows:

- Five Point will work with other department personnel or vendor personnel, if applicable, to create and review draft deliverables.
- When deemed complete, Five Point will produce final deliverables for Atmos Energy's review and approval with a Deliverable Acceptance form.
- The Deliverable Acceptance form should be signed indicating approval or disapproval by Atmos Energy within five (5) business days.
- If a deliverable is neither approved nor rejected within five (5) business days, Five Point will assume approval and move forward with subsequent deliverables.
- If a deliverable is disapproved, a description of why it was rejected should be included on the form. If required, a meeting can be held to discuss the deliverable in detail.

The Atmos Energy Project Manager will be notified by Five Point if delays are to be incurred due to Deliverable Acceptance documents not being signed and returned in a timely manner. The Atmos Energy Project Manager will indicate any potential impact to the project timeline for delayed acceptance.

## Project Costs

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This project will be billed on a time and materials basis, not to exceed \$60,000 inclusive of expenses. Fees will be billed on a monthly basis at a flat rate of \$160/hour for all Five Point resources assigned to the project. If individuals beyond those named above are needed to complete our obligations, we will secure advance authorization to bill their time from the Atmos Energy Project Manager.

In the event that the scope of work changes materially from the activities described above, Five Point will notify the Atmos Energy Project Manager as soon as possible for Atmos Energy to consider a change request.



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## Approval Signatures

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IN WITNESS WHEREOF, the parties have caused this Statement of Work to be executed and represent that the persons whose signatures appear below are duly authorized to execute this Statement of Work.

Five Point Partners, LLC

Atmos Energy

**Signature** \_\_\_\_\_

**Signature** \_\_\_\_\_

**Name:** Robert W. Batson  
(Please Print)

**Name:** \_\_\_\_\_  
(Please Print)

**Title:** Chief Financial Officer

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Date:** \_\_\_\_\_



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-33**  
**Page 1 of 2**

**REQUEST:**

Regarding Atmos' response to AG 1-006 related to SAP and Accenture, and Confidential Attachment 1 (page 5) states **BEGIN CONFIDENTIAL \*\*\***

**\*\*\*END CONFIDENTIAL.**

- a. Explain Atmos' use of the term "participating" FTEs, and explain if this relates to the number of FTEs required only to "implement" the new CSS or if this relates to operating the CSS on an ongoing basis. Address the subsequent questions using the same context of FTEs as Atmos cited at Confidential Attachment 1 (page 5).
- b. Provide the number of Atmos FTE's participating in the legacy CSS compared to the new CSS, and explain the reasons for the changes in FTE's. Show the number of FTE's from the SSU, Kentucky/Mid-States Division and each affiliate.
- c. Provide the number of Atmos FTE's (and show number of FTEs from SSU, Kentucky/Mid-States Division and each affiliate) for each month/year of the CSS and explain the reason for changes in the number of FTEs.
- d. Provide the number of Atmos FTE's and the related FTE costs by account number (show the number of FTEs and costs from SSU, Kentucky/Mid-States Division and each affiliate) that is included in the base period and the forecasted test period and provide supporting documentation and calculations to explain projected increases or decreases in the number of actual FTE's. Explain why the number of FTEs included in the forecasted test period varied from the anticipated maximum number of FTE's identified in the Confidential Attachment 1 information previously noted at the initial paragraph of this data request.

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) The term "participating", as referenced in this request, is in reference to the number of Atmos Energy FTE's utilized in implementing (or building) the CSS asset.
- b) Please see the response to subpart (a). Atmos Energy's legacy CSS was constructed and implemented in 1997/1998 and therefore details on the FTE's involved in building that asset are unavailable.



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- c) Please see Attachment 1. Changes in FTE participation month to month and year to year is due to the differing resource requirements in different phases of the project.
  
- d) All employee and employee related costs used to build the CSS asset were capitalized and coded to CWIP (Acct 1070) and placed into service (Acct 1010) effective May 1, 2013. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account. The participation by Atmos Energy FTEs was higher than anticipated in Attachment 1 to the Company's response to OAG DR No. 1-006. The assumptions presented in Attachment 1 to the Company's response to OAG DR No. 1-006 were preliminary expectations by the Company that were provided as instructions to potential systems integrators. The assumption was made prior to any detailed discussions with integrators as to the scale and scope of the project. As the planning progressed and the project scale and scope evolved, the need for additional Atmos FTEs became evident and those capital costs were built into the project plan accordingly.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-33\_Att1 - CSS FTEs.xlsx, 4 Pages.

Respondent: Greg Waller

Atmos Energy Corporation  
 CSS Full Time Employees (FTEs)  
 Payroll Date January 14, 2011 - May 31, 2013

Division FTEs	Payroll Date															
	14-Jan-2011	28-Jan-2011	11-Feb-2011	25-Feb-2011	11-Mar-2011	25-Mar-2011	08-Apr-2011	22-Apr-2011	06-May-2011	20-May-2011	03-Jun-2011	17-Jun-2011	01-Jul-2011	15-Jul-2011	29-Jul-2011	12-Aug-2011
SSU	7.5	31.7	32.4	37.0	36.9	37.0	37.0	31.1	25.4	28.9	30.9	30.1	34.8	26.5	35.7	37.7
Kentucky/Mid-States	0.4	2.0	1.0	1.8	2.8	2.2	1.7	1.4	1.8	1.4	1.3	1.1	1.5	1.6	1.3	1.2
Other Operating Divisions	0.9	8.5	6.7	8.1	9.4	8.4	6.2	5.6	1.5	3.8	2.6	3.1	3.9	3.7	3.8	3.3
<b>Total FTEs</b>	<b>8.8</b>	<b>42.2</b>	<b>40.1</b>	<b>46.9</b>	<b>49.1</b>	<b>47.6</b>	<b>44.9</b>	<b>38.1</b>	<b>28.7</b>	<b>34.1</b>	<b>34.7</b>	<b>34.4</b>	<b>40.2</b>	<b>31.8</b>	<b>40.9</b>	<b>42.2</b>

Atmos Energy Corporation  
 CSS Full Time Employees (FTEs)  
 Payroll Date January 14, 2011 - May 31, 2013

Division FTEs	26-Aug-2011	09-Sep-2011	23-Sep-2011	07-Oct-2011	21-Oct-2011	04-Nov-2011	18-Nov-2011	02-Dec-2011	16-Dec-2011	30-Dec-2011	13-Jan-2012	27-Jan-2012	10-Feb-2012	24-Feb-2012	09-Mar-2012	23-Mar-2012
SSU	38.1	48.0	35.8	34.8	37.7	40.2	46.2	38.7	46.3	47.1	23.5	36.9	39.5	52.4	52.8	45.1
Kentucky/Mid-States	1.6	2.7	2.1	1.6	2.1	0.8	1.2	0.9	2.5	0.7	0.3	2.6	2.1	2.6	2.1	1.0
Other Operating Divisions	3.0	5.0	2.9	2.7	2.4	3.0	3.1	2.3	1.3	2.9	0.9	4.6	5.4	4.8	4.4	4.2
<b>Total FTEs</b>	<b>42.7</b>	<b>55.7</b>	<b>40.7</b>	<b>39.0</b>	<b>42.1</b>	<b>44.0</b>	<b>50.5</b>	<b>41.9</b>	<b>50.1</b>	<b>50.8</b>	<b>24.7</b>	<b>44.2</b>	<b>47.0</b>	<b>59.7</b>	<b>59.3</b>	<b>50.3</b>

Atmos Energy Corporation  
 CSS Full Time Employees (FTEs)  
 Payroll Date January 14, 2011 - May 31, 2013

Division FTEs	06-Apr-2012	20-Apr-2012	04-May-2012	18-May-2012	01-Jun-2012	15-Jun-2012	29-Jun-2012	13-Jul-2012	27-Jul-2012	10-Aug-2012	24-Aug-2012	07-Sep-2012	21-Sep-2012	05-Oct-2012	19-Oct-2012	02-Nov-2012
SSU	54.5	75.9	76.8	85.8	83.3	82.0	97.5	64.9	76.6	83.4	98.7	84.4	76.3	111.7	90.5	84.3
Kentucky/Mid-States	2.3	1.8	2.4	1.6	4.7	2.3	3.0	1.4	2.3	3.4	3.5	3.1	2.4	3.8	3.2	3.2
Other Operating Divisions	3.5	7.2	6.1	9.1	10.3	8.1	10.1	6.1	8.8	11.2	10.5	11.6	13.0	14.9	54.2	52.9
<b>Total FTEs</b>	<b>60.3</b>	<b>84.9</b>	<b>85.3</b>	<b>96.5</b>	<b>98.3</b>	<b>92.4</b>	<b>110.7</b>	<b>72.4</b>	<b>87.8</b>	<b>98.0</b>	<b>112.7</b>	<b>99.0</b>	<b>91.7</b>	<b>130.4</b>	<b>147.9</b>	<b>140.4</b>

Atmos Energy Corporation  
 CSS Full Time Employees (FTEs)  
 Payroll Date January 14, 2011 - May 31, 2013

Division FTEs	16-Nov-2012	30-Nov-2012	14-Dec-2012	28-Dec-2012	11-Jan-2013	25-Jan-2013	08-Feb-2013	22-Feb-2013	08-Mar-2013	22-Mar-2013	05-Apr-2013	19-Apr-2013	03-May-2013	17-May-2013	31-May-2013
SSU	84.5	53.8	82.8	57.3	23.8	54.2	57.9	57.5	69.4	37.8	54.3	52.5	23.4	0.0	-3.6
Kentucky/Mid-States	11.5	7.1	7.3	1.3	1.1	2.2	1.4	1.8	1.0	1.0	0.9	1.0	0.5	0.0	0.0
Other Operating Divisions	42.7	22.9	30.3	11.1	5.5	3.3	5.1	-0.6	2.7	-13.2	1.0	1.0	-2.4	0.1	-0.1
<b>Total FTEs</b>	<b>138.7</b>	<b>83.9</b>	<b>120.4</b>	<b>69.7</b>	<b>30.3</b>	<b>59.7</b>	<b>64.5</b>	<b>58.7</b>	<b>73.0</b>	<b>25.6</b>	<b>56.2</b>	<b>54.5</b>	<b>21.5</b>	<b>0.1</b>	<b>-3.7</b>



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**REQUEST:**

Regarding Atmos' response to AG 1-006 related to SAP and Accenture, and Confidential Attachment 1 (page 2) states **BEGIN CONFIDENTIAL**\*\*\*

\*\*\*END

**CONFIDENTIAL.** Address the following:

- a. Explain Atmos use of the term "users" and the "number" of users, explain if this reflects Atmos personnel/users, Accenture/contracted personnel/users, or a combination of Atmos and contracted personnel/users. Address the subsequent questions using the same context of "users" as Atmos cited at Confidential Attachment 1 (page 2).
- b. Provide the number of "users" participating in the legacy CSS compared to the new CSS, and explain the reasons for the changes in users. Show the number of users from the SSU, Kentucky/Mid-States Division and each affiliate and contractor.
- c. Provide the number of Atmos users (and show number of FTEs from SSU, Kentucky/Mid-States Division and each affiliate) and contracted users for each month/year of the CSS and explain the reason for changes in the number of users.
- d. Provide the number of Atmos users and contracted users and the related user costs for Atmos and all contractors by account number (show the number of users and costs from SSU, Kentucky/Mid-States Division and each affiliate) that is included in the base period and the forecasted test period and provide supporting documentation and calculations to explain projected increases or decreases in the number of actual users. Explain why the number of users included in the forecasted test period varied from the anticipated number of users identified in the Confidential Attachment 1 information previously noted at the initial paragraph of this data request.

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) Users, as referenced in this request, refer to the Atmos Energy employees who use the system as part of their daily job assignment. Front-office users are primarily call center agents and supervisors, back-office users process payment and billing exceptions, manage collections (dunning) and provide related back-

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office support, mobile users are primarily service technicians in the field who work service orders, dispatch users dispatch mobile users, and casual users with the need to query the system are primarily office based personnel responsible for managing and accounting for the functions related to customer service.

- b) The number of users providing customer service functions, as referenced in subpart (a), is not materially different in the new CSS system versus the legacy system as the Company has only been operating with the new system for less than five months. Employee turnover and seasonal staffing requirements result in the number of users being a variable number throughout the course of a year. Because the Company has only been live on the new system for less than five months at the time of this response, it is too preliminary for the Company to estimate precisely what its resource needs will be once the new system is operating in a steady state.
- c) Please see the response to subpart (b). As of September 1, 2013, (four months after initial go-live) Atmos Energy had approximately 409 front office users (including 30 FTEs contracted directly by Atmos Energy), 131 back office users, 64 service technicians (mobile users) in Kentucky/Mid-States (of which 41 are in Kentucky), and 64 dispatch users.
- d) Please see the responses to subparts (b) and (c). Atmos Energy does not track or directly link costs associated with system users to the system. Costs associated with users are included in the base and forecasted period throughout the filing and are accounted for and forecasted consistent with the Direct Testimonies of Mr. Josh Densman and Mr. Jason Schneider. For example, most front office, back office and dispatch users are accounted for and forecasted as part of the Customer Service Organization, which makes up rate division 012, a portion of which is allocated to Kentucky in account 922 (see also FR 16(13)(c) .) Mobile users from the Kentucky/Mid-States Division (specifically those in Kentucky) are accounted for and forecasted in direct Kentucky operations (rate division 009).

Respondent: Greg Waller





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**REQUEST:**

Address the following regarding the Atmos' responses to AG 1-095 and to AG 1-096:

- a. Atmos' response to AG 1-096(a) and Attachment 1 did not provide the requested plant, depreciation, expense, and accumulated depreciation reserve amounts by account number for both the base period and/or the forecasted test period, provide all amounts and explain the period for which data was provided.
- b. Atmos' response to AG 1-096(a) did not provide the requested maintenance fees by account for both the base period and/or the forecasted test period, provide all amounts and explain the period for which data was provided.
- c. Regarding Atmos' response to AG 1-096(a), explain if annual maintenance fees of \$1,400,000 for the legacy system and \$2,328,150 for the new system were both included in the fully forecasted test period, provide supporting documentation to show both of these amounts were (or were not) included in the forecasted period, and explain why it is reasonable to include maintenance fees for the legacy and new system in the forecasted test period.
- d. Regarding Atmos' response to AG 1-096(a), provide a copy of the contract that identifies or reconciles to the amount of annual maintenance fees of \$1,400,000 for the legacy system and \$2,328,150 for the new system, and show amounts on a monthly basis.
- e. Please provide the information at AG 1-095 Attachment 1 for the base period and forecasted test period, and explain the period for which amounts were provided.
- f. Please explain and reconcile the legacy CSS plant costs at Atmos' response to AG 1-095 Attachment 1 to the legacy CSS system amounts provided at AG 1-096 Attachment 1, and explain why the book cost and depreciation expense differs between these two data requests. Explain if the legacy "Data Mart" costs at AG 1-095 Attachment 1 are a subset of the legacy CSS system costs at AG 1-096 Attachment 1, or explain why the amounts in accounts GEN-39901 and GEN-39908 do not equal the same amounts in these two separate data requests.
- g. Please explain, reconcile and provide the accumulated depreciation and net book value for the Legacy CSS System costs and the new CSS System costs at AG 1-096 Attachment 1, and provide the information for the base period and forecasted test period.

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- h. Clarify if the amounts at AG 1-096 Attachment 1 reflects plant and depreciation expense amounts included in the fully forecasted test period for both the Legacy CSS system costs and the New CSS system, and explain why it is reasonable to include amounts for both the legacy system and the new system in the forecasted test period.

**RESPONSE:**

- a) Please see subpart (g) of this response for an explanation of the timing of the legacy and new CSS systems in rate base and how the amounts are modeled in the Company's workpapers. The Company does not depreciate individual assets. The appropriate depreciation rate is applied to each plant account on a monthly basis to calculate depreciation expense and the corresponding amount to be added to accumulated depreciation for the group of assets in each account. For the purposes of comparison, the Company has estimated annual depreciation expense for legacy and new CSS assets in the Company's response to OAG DR No. 1-96. The Company believes these annualized costs are the relevant costs to compare since there is no overlap in the timing of legacy and new systems included in plant. In other words, the legacy system is in plant and is subject to depreciation expense prior to May 2013 and the new system is in plant and is subject to depreciation expense after May 2013. By not having both systems in plant in service at the same time, there is no duplication of depreciation expense. Please see subpart (b) for O&M expense.
- b) Please see Attachment 1 for a schedule of the \$913,753 of legacy CSS system maintenance costs included in the base period (actual and forecasted amounts). These are included in the O&M forecast workpaper "O&M for Kentucky.xlsx" provided in the Company's response to Staff DR No. 1-59 in the categories of "Information Technologies" (in sub account 04201) and "Outside Services" (in sub account 06111). Per the forecast methodology described in the Direct Testimony of Mr. Josh Densman, this amount was inflated by 2.7% for a forecast period amount of \$938,424. This is less than the originally provided estimate of \$1,400,000 due to the maintenance costs being largely tied to a time and materials contract that is by its nature variable in terms of amount and timing. Of the amounts included, \$51,262 and \$53,678 are allocated to Kentucky, respectively. The amount of new CSS system maintenance included in the base period is \$2,328,150. Per the forecast methodology described in the Direct Testimony of Mr. Josh Densman, this amount was inflated by 2.7% for a forecast period amount of \$2,391,010. Of these amounts, \$130,609 and \$136,766 are allocated to Kentucky, respectively. These are included in the O&M forecast workpaper "O&M for Kentucky.xlsx" provided in the Company's response to Staff DR No. 1-59 in the categories of "Information Technologies" (in sub account 04201).

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- c) Please see the response to subpart (b). Upon further review by the Company, it is not appropriate to include the legacy system maintenance fees in the forecasted period.
- d) Please see Attachment 2 and 3 for the contracts in support of the legacy costs. The contracts in Attachment 2 and Attachment 3 are Confidential. Please see Attachment 4 to the Company's response to OAG DR No. 1-98 at pages 14, 18, 23, 26, 29, and 32 for SAP and related maintenance costs. Please see Attachment 1 to the Company's response to OAG DR No. 2-38 at page 25 and Attachment 2 to the Company's response to OAG DR No. 2-38 at page 2 for Syclo and the additional SAP costs respectively. One-twelfth of these annual costs are budgeted and booked to expense each month.
- e) The amounts listed for the legacy CSS system are book (original capital) cost and accumulated depreciation for the assets referenced. Those investments were made over time and capitalized as assets. The cost of those assets and corresponding accumulated depreciation are in plant in service (or CWIP) until the day they are retired. Thus, the amounts in the Company's response to OAG DR No. 1-95 are in the base period rate base and forward looking average rate base until they were retired in May 2013 (see subpart (b) of the Company's response to OAG DR No. 1-95). Following their retirement, they are no longer in plant. Thus, the assets were in the rate base for the base period and forward looking test period from the time the original investments were made until May 2013. They are not in the forward looking test period following May 2013.
- f) Subpart (a) of the Company's response to OAG DR No. 1-95 was limited to the legacy CSS investments made since the beginning of 2008. They are a subset of the entire legacy CSS system costs. The cost of the legacy system as reported in subpart (b) of the Company's response to OAG DR No. 1-95 (\$100,818,276) was the amount actually retired from plant. \$11,179,394 of that amount was retired in December 2011. The remainder, \$89,638,882 of book cost, was retired in May 2013. This compares with the \$75,509,833 of book cost reported in the Company's response to OAG DR No. 1-96. The \$75,509,833 was used as the expected retirement amount for May 2013 that was removed from rate base (retired) in the revenue requirement model for this case. In May 2013, the Company discovered additional assets on its books (the difference between the \$89,638,882 and the \$75,509,833) that were related to the legacy system and therefore, needed to be retired. The estimated depreciation expense is different between the two responses since the two responses calculate estimated depreciation expense on different amounts of gross investment. The Data Mart asset is not a subset of either the actual or forecasted retirement amount since the Company never planned to retire Data Mart in May 2013. The breakout by

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plant account is different between the two responses since the two responses use different amounts of gross investment.

- g) The amounts listed for the legacy CSS system are book (original capital) cost and for the assets referenced as they were forecasted to be retired in the original revenue requirement model for this case. Those investments were made over time and capitalized as assets. The cost of those assets and corresponding accumulated depreciation are in plant in service (or CWIP) until the day they are retired. The Company does not depreciate individual assets. The appropriate depreciation rate is applied to each plant account on a monthly basis to calculate depreciation expense and the corresponding amount to be added to accumulated depreciation for the group of assets in each account. The workpaper "KY Plant Data.xlsx" provided in the Company's response to Staff DR No. 1-59 is the basis for the Company's plant, accumulated reserve and net book value amounts included in this case. The legacy CSS investments are included in plant in that workpaper. The workpaper walks each plant account forward month by month, applying the appropriate depreciation expense to each plant balance and adding the appropriate amount to accumulated depreciation. Thus, the amounts in the Company's response to OAG DR No. 1-96 are in the base period rate base and forward looking average rate base until they were forecasted to be retired in May 2013. Following their retirement, they are no longer in plant, accumulated depreciation and are no longer in the plant balances upon which depreciation expense is calculated. Thus, the assets were in the rate base for the base period and forward looking test period from the time the original investments were made until May 2013. They are not in the forward looking test period following May 2013. The new CSS system project began in December 2010. All costs incurred to build the CSS asset were capitalized and coded to CWIP (Acct 1070) prior to May 2013 and placed into service (Acct 1010) effective May 1, 2013. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account. Thus those amounts are in the base period rate base and forecasted period rate base, modeled in "KY Plant Data.xlsx", as CWIP (Acct 1070) as the capital was spent prior May 2013 and are in the forecasted period in rate base as plant (Acct 1010) from May 2013 through November 2013. The Company does not depreciate individual assets. The appropriate depreciation rate is applied to each plant account on a monthly basis to calculate depreciation expense and the corresponding amount to be added to accumulated depreciation for the assets in each account.
- h) The amounts listed under the heading "Legacy CSS System (as modeled in the workpaper "KY Plant Data.xlsx" are related to the legacy CSS system. The amounts listed under the heading "New CSS System" are related to the new CSS system. As explained in subpart (g) of this response, the legacy system costs were removed from rate base in May 2013. The new system costs were

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included in rate base as part of CWIP until May 2013 and included in rate base as part of plant from May 2013 through the end of the forecasted period.

**ATTACHMENTS**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-35\_Att1 - Legacy CSS Maintenance Costs in Base Period O&M.xlsx , 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-35\_Att2 - Ventyx Contract (CONFIDENTIAL).pdf, 6 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-35\_Att3 - Milestone Contract (CONFIDENTIAL).pdf, 4 Pages.

Respondent: Greg Waller

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OAG 2-35 ATT1

Legacy CSS Maintenance Costs in Base Period O&M

	Actual							Budget					Total
	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	
Legacy Dispatch / Mobile App Support	\$41,430	\$61,957	\$42,720	\$44,054	\$37,712	\$59,587	\$57,435	\$74,640	\$74,640	\$74,640			\$568,816
Legacy CIS Support			\$39,670		\$36,647	\$3,023	\$119,010	\$36,647	\$36,647	\$36,647	\$36,647		\$344,937
<b>Total</b>	\$41,430	\$61,957	\$82,390	\$44,054	\$74,359	\$62,611	\$176,444	\$111,287	\$111,287	\$111,287	\$36,647	\$0	\$913,753


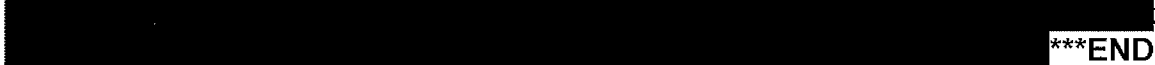




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**REQUEST:**

Regarding Atmos' response to AG 1-097 states that the original CSS project cost was estimated at \$64 million and was revised upward to \$72 million when deployment strategy was changed, and then further updated to a final cost of \$78.9 million due to addition of internal resources for testing the system prior to "go-live." Address the following:

- a. Explain if the final CSS capital cost of \$78.9 million final amounts is a historic actual amount at May 2013 (or some other actual date) or forecasted cost amount (or a combination) and show amounts by actual and forecast by account number and description, and reconcile to the \$78.9 million shown at Atmos' response to AG 1-096 Attachment 1.
- b. Explain the time period/date the \$78.9 million of CSS costs became "final" and the costs were actually incurred.
- c. The Confidential response to AG 1-097 Attachment 1 (page 5) shows the original CSS cost of \$64 million identified between the **BEGIN CONFIDENTIAL\*\*\***   
 **\*\*\*END**  
**CONFIDENTIAL**. Show the CSS cost amounts of \$72 million and final CSS cost of \$78.9 million allocated between these same "confidential" categories related to the \$64 million of CSS and explain the reasons for changes from the original \$64 million to the final \$78.9 million for each category.
- d. For each of the "categories" of costs making up the final \$78.9 million of CSS costs, show the related depreciation life and depreciation rate, and explain why the related depreciation life and rate is reasonable. Explain if this is a "new" depreciation life or rate, or explain if Atmos is using the previous authorized depreciation rates for similar CSS costs, and provide a cite and explanation for authorized depreciation rates for these types of CSS costs.
- e. Explain and show the amount of "variable" internal labor costs included in the final CSS capitalized costs of \$78.9 million, and explain and show how these amounts were adjusted and removed from payroll costs (and payroll expense) included in the forecasted test period, and provide supporting documentation and calculations.
- f. Explain and show the amount of "variable" internal labor costs that were capitalized for each month and year, and reconcile these amounts to the final amount included in the final \$78.9 million.

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- g. Explain if the increase in CSS costs of \$6.9 million (from \$72 million to \$78.9 million) for "internal sources for testing the system prior to go-live" consists entirely of payroll costs and show amounts by account number. Explain if any of these "internal source" costs were expensed or if all amounts were capitalized.
- h. Explain if the increase in the "internal source" costs in the prior subpart question were recurring or nonrecurring in nature and explain and provide supporting documents.
- i. Explain how the costs savings shown at Attachment 1 (page 10), identified as "Detail of O&M Savings" are reflected in the fully forecasted test period by account number/function and provided related calculations and supporting documentation.

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) At the time the filing was made, the amount forecasted to be placed into service on May 1, 2013 was \$78,916,066, of which \$4,512,304 is allocated to Kentucky for ratemaking purposes. The historic actual amount that was actually placed into service on May 1, 2013 was 78,921,348. Of this amount, \$4,512,606 is allocated to Kentucky for ratemaking purposes. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account.
- b) \$77.897 million of the total cost of \$78.921 million was incurred by May 31, 2013. Trailing charges of \$1.024 million were added to the total asset cost in June and July 2013 for a total asset book cost of \$78.921 million.
- c) Please see Attachment 1.
- d) The Company charges depreciation expense to assets by plant account, not expenditure type as the question implies. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account number. The depreciation rates applied to these plant accounts for the purposes of the forward looking test year in this case are the Company's proposed depreciation rates (please see the Direct Testimony of Mr. Dane Watson). The Company is and will continue to book the most recently approved depreciation rates until new rates are approved. Please see the Company's response to Staff DR No. 2-58 for a comparison of current and proposed depreciation rates.

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- e) Please see Attachment 2. These amounts were not removed from the forward looking test year as they represent existing Atmos Energy employees who were assigned to work on building the CSS asset from January 2011 through May 2013 (and whose labor and benefits were capitalized accordingly). Following go-live, those employees returned to their original work assignments (most of which involved operating, using, or maintaining the system). Thus, following go-live, those employees whose labor and benefits were largely capitalized during the construction of the CSS asset are now expensed as part of O&M. The shift from capital labor to expense labor was anticipated and captured as part of the FY 2013 budgeting process. Because the base period in this case includes the months of FY 2013 from October 2012 - May 2013, during which FTEs were participating on the CSS project and capitalized, O&M expense in the Company's filing may be understated for the forward looking test year as those employee costs are now largely expensed.
- f) Please see Attachment 2. The \$20,185,603 total shown on the schedule is included in the \$78.9 million total cost of the CSS asset.
- g) Testing is a capital activity and thus no testing costs were expensed. All employee and employee related costs used to build the CSS asset were capitalized and coded to CWIP (Acct 1070) and placed into service (Acct 1010) effective May 1, 2013. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account. The \$6.9 million represents payroll costs and related travel expenses. Also, please see the response to subpart (c).
- h) The testing costs were non-recurring in the sense that, once the system is fully tested, implemented and placed into service, no other testing of the core system is capitalized. However, please also see the response to subpart (e). Those employees who participated in testing, when finished, returned to their original work assignments and had their time charged consistent with the function they performed following go-live.
- i) Because the filing was prepared prior to placing the system into service, no anticipated cost savings were forecasted in the forward looking test year. In addition, costs are currently higher and are expected to continue to be higher for some period following "go-live" as the company transitions through a stabilization period. The Company did not make an adjustment to increase forecasted level expenses in anticipation of such a transition or stabilization period as it is expected to be temporary.

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ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-36\_Att1 - CSS Cost Comparison.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-36\_Att2 - CSS Labor and Expenses by Month.xlsx, 2 Pages.

Respondent: Greg Waller

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OAG 2-36 part c

Comparison of Original CSS Estimate to Single Go-Live Estimate and Final Cost

Component	Original Estimate	Single Go-Live Estimate	Final Project Cost	Original Estimate vs. Final Cost	Explanation
Software	\$12.2	\$12.9	\$13.2	-	No material difference
Hardware	\$5.6	\$5.5	\$5.5	(0.1)	No material difference
Systems Integrator	\$26.3	\$31.7	\$31.6	5.3	More time and resources related to the time between the original first go-live and final go-live
Internal Labor and Expenses	\$9.8	\$13.4	\$20.2	10.4	More time and resources related to the time between the original first go-live and final go-live; additional testing resources
Overhead	\$6.1	\$7.0	\$6.9	0.8	A function of the increase in direct capital spending on the project
Capitalized Interest	\$3.0	\$1.5	\$1.5	(1.5)	Rate was over-estimated in the original estimate
	<u>\$64.0</u>	<u>\$72.0</u>	<u>\$78.9</u>	<u>\$14.9</u>	

\$ millions

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 Internal Labor and Expenses by month on CSS

	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	201201	201202	201203	201204	201205
BENEFITS	\$ 98,991	96,032	138,001	105,950	142,898	108,162	106,199	130,039	146,363	111,913	162,317	166,552	92,485	232,716	162,635	223,144	285,206
LABOR - REGULAR	240,059	242,627	450,945	258,432	215,705	270,008	258,276	325,459	362,896	263,494	369,758	376,538	231,652	556,700	367,405	525,257	685,828
LODGINGS	18,328	31,790	52,902	23,915	24,860	21,525	18,606	16,372	33,164	12,842	10,165	7,948	35,502	12,715	23,510	13,325	45,957
MEALS & ENTERTAINMENT	9,966	10,174	17,303	8,269	26,185	9,411	8,459	6,034	17,052	4,393	3,078	6,537	8,537	6,519	10,386	8,899	13,867
OTHER EMPLOYEE EXPENSES	400	1,397	1,550	978	1,087	1,840	1,636	274	729	529	129	185	1,032	1,727	1,127	1,637	1,326
PERSONAL VEHICLE MILES	1,845	6,526	12,092	7,695	4,153	4,042	3,156	3,248	5,626	2,330	872	1,465	4,384	3,162	4,626	4,272	10,547
TRAVEL EXPENSE	30,592	45,362	59,375	46,849	32,687	24,721	28,631	23,288	38,167	18,314	12,396	13,170	30,803	25,150	20,434	34,942	37,633
<b>TOTAL</b>	<b>\$ 400,201</b>	<b>433,908</b>	<b>732,167</b>	<b>452,087</b>	<b>447,574</b>	<b>439,709</b>	<b>424,963</b>	<b>504,714</b>	<b>604,000</b>	<b>413,816</b>	<b>558,715</b>	<b>572,394</b>	<b>404,395</b>	<b>838,688</b>	<b>590,124</b>	<b>811,476</b>	<b>1,080,364</b>

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 Internal Labor and Expenses by month on CSS

	201206	201207	201208	201209	201210	201211	201212	201301	201302	201303	201304	201305	201306	201307	Grand Total
BENEFITS	322,371	216,564	318,226	236,865	460,430	434,741	324,208	153,940	243,908	168,919	222,728	(63,671)	(7,431)		\$ 5,541,402
LABOR - REGULAR	649,789	493,440	760,522	519,275	1,000,834	687,280	584,154	309,740	501,931	358,317	462,098	(132,605)	(15,809)		12,180,006
LODGINGS	14,367	34,731	45,739	98,427	32,367	95,844	99,848	53,415	52,533	17,325	16,431	5,077		(11,406)	958,124
MEALS & ENTERTAINMENT	15,454	13,667	18,648	28,221	14,563	43,129	15,887	6,558	3,022	11,631	33,718	1,845			381,631
OTHER EMPLOYEE EXPENSES	1,118	5,672	1,326	1,195	2,880	10,881	2,714	852	160	359	268	15			45,031
PERSONAL VEHICLE MILES	7,468	9,071	9,832	9,992	13,418	12,514	10,885	3,317	3,355	4,357	4,747	35			169,034
TRAVEL EXPENSE	31,678	35,141	31,923	100,088	52,899	57,657	30,810	18,507	9,620	9,409	8,793	1,333			910,375
<b>TOTAL</b>	<b>1,042,247</b>	<b>808,287</b>	<b>1,186,215</b>	<b>994,063</b>	<b>1,577,391</b>	<b>1,342,045</b>	<b>1,068,505</b>	<b>546,339</b>	<b>814,530</b>	<b>570,517</b>	<b>748,784</b>	<b>(187,970)</b>	<b>(23,240)</b>	<b>(11,406)</b>	<b>20,185,603</b>





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**REQUEST:**

Regarding Atmos' response to AG 1-097 states that the original CSS project cost was estimated at \$64 million and was revised upward to \$72 million when deployment strategy was changed, and then further updated to a final cost of \$78.9 million due to addition of internal resources for testing the system prior to "go-live." Address the following:

- a. Other than depreciation expense and annual maintenance fees, explain if all costs of the new CSS system were capitalized, or otherwise identify all new CSS "expenses" by description and account number that were expensed by month and year leading up to final implementation/go-live. Explain how Atmos determined if new CSS costs should be expensed or capitalized and provide copies of the related policy documentation.
- b. Identify all "software" costs, along with a description of such software, related to the new CSS system that were expensed by month and year (and by account number) leading up to final implementation/go-live. Otherwise, explain if all software costs for the new CSS system were capitalized and explain why these software costs were capitalized versus expensed.
- c. Other than depreciation expense and annual maintenance fees, provide the amount of CSS related costs that are expensed and included in the forecasted test period, and provide these amounts by account number and description and explain why these amounts should be included in the forecasted test period.

**RESPONSE:**

- a) All costs directly associated with the new CSS system have been identified and discussed in the Company's responses to other data requests. All costs incurred in the development and building of the asset and included in base and forecast period of this case were capitalized and are in the \$78.9 million asset described in the Company's responses to multiple data requests. The Company follows GAAP accounting standards for its accounting policies, specifically Statement of Position (SOP) 98-1 as it relates to software assets.
- b) Please see the Company's responses to OAG DR Nos. 1-35 subparts (b), (c) and (d) and OAG DR No. 1-38. Maintenance fees are expensed while license fees are capitalized.
- c) Please see the response to subpart (a) and (b).

Respondent: Greg Waller



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**Question No. 2-38**  
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**REQUEST:**

Regarding Atmos' response to AG 1-098, address the following regarding software license fees at Confidential Attachment 2 (page 43).

- a. Provide the amount of "license fees" paid by Atmos for each type of software license and show the related amount expensed and capitalized by account number and month/year.
- b. Provide the amount of license fees that are expensed and capitalized by account number and description, and which are included in the forecasted test period. Also, explain why such amounts are included in the forecasted test period.
- c. For each "license fee" explain the duration of the license fee (with a reference to the related contract or document citing this duration), and then identify the number of years (and related depreciation rate) that is used to depreciate these license fees, and explain why there is a difference between the license fee duration and the depreciation life.

**RESPONSE:**

- a) The CSS asset consists of four main software components. SAP Customer Relationship Management & Billing for Utilities ("CR&B") provides for all customer account maintenance, billing, payments, collections and customer service order creation functionality. Another component, "Click Schedule" is used to schedule all work orders and dispatch the orders to Service Technicians. "Syclo Work Manager" is a mobile application that service technicians use in their vehicles to process the field work. Lastly, "Business Warehouse / Business Objects" is a reporting tool. Original licenses for these components, except Syclo, were purchased through SAP for a cost of \$10,528,049. The Syclo licenses cost \$1,420,373. Additional licenses of \$150,000 were purchased from SAP during the testing phase of the project. All of these licenses were capitalized as part of the \$78.9 million asset that was forecasted as part of CWIP (Acct 1070) in the base period until May 1, 2013 and forecasted as a plant addition of \$78.9 million (Acct 1010) on May 1, 2013. Thus, it is in the base period and forecasted tested period as part of plant in service and therefore as part of rate base. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account.
- b) Please see the response to subpart (a).

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- c) The licenses are perpetual, meaning they are in effect for the life of the asset. Please see Attachment 4 to the Company's response to OAG DR No. 1-98 at pages 1, 14, 18, 23, 26, 29, and 32 for the original SAP and related licenses. Please see Attachment 1 pages 10 and 25 and Attachment 2 page 2 to this response for Syclo and the additional SAP licenses, respectively. The depreciable life of the \$78.9 million asset, of which these licenses are a part, is depreciated using the proposed depreciation rates (see the Direct Testimony of Mr. Dane Watson) for the purpose of the forecasted test period. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account with proposed depreciation rates. The licenses will be retired when the asset is retired at some point in the future.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-38\_Att1 - Syclo Agreement (CONFIDENTIAL).pdf, 26 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-38\_Att2 - SAP Agreement (CONFIDENTIAL).pdf, 3 Pages.

Respondent: Greg Waller



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**Question No. 2-39**  
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**REQUEST:**

Regarding Atmos' to AG 1-098, and the related contract with Accenture as its system integrator for the new CSS system, and address the following.

- a. Explain the duration of the contract with Accenture (with a cite to contract language), explain the current term and length and how changes in the duration of the contract are triggered by Atmos, Accenture, or certain events/conditions.
- b. Explain how often or what triggers a change in the contract amounts paid to Accenture (and provide a cite to the contract language).
- c. Explain if the duration of the contract with Accenture affects the determination of the lives and depreciation rates used for the CSS system capitalized assets, and explain why or why not.

**RESPONSE:**

- a) The contract with Accenture that is attached to the Company's response to OAG DR No. 1-98 began December 17, 2010 (page 1) and ended June 28, 2013 (see the Amendment page 4). As specified on the Accenture Amendment attachment, these contracts relate to the \$28,158,317 capital cost included as part of the \$78.9 million CSS system asset. The provisions that were invoked and led to the Amendment when the decision was made to change to a single go-live approach are found on page 1 of the original contract. Following go-live, Atmos Energy has contracted with Accenture to provide some ongoing system support. Because the need for these costs was not anticipated at the time this case was prepared, these costs are not included in the forward looking test period (not in the revenue requirement of this case).
- b) Please see the response to subpart (a). The initial contract for the construction and implementation of the system has concluded and all payments due Accenture have been made per the terms therein. No other Accenture costs are included in the revenue requirement of this case.
- c) No. Please see the Company's response to OAG DR No. 2-36 subpart (d).

Respondent: Greg Waller



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**Question No. 2-40**  
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**REQUEST:**

Regarding Atmos' to AG 1-098, and the related contract with Accenture as its system integrator for the new CSS system, address the following.

- a. Identify the required system performance criteria or statistics with a citation to the language in the related contract.
- b. Explain how the system performance criteria/statistics were determined, and cite to industry performance criteria/statistics.
- c. Compare the required system performance criteria/statistics to the actual achieved system performance statistics on a monthly basis to date, explain the reasons for all variances, and explain the qualitative and quantitative implications, penalties, or impacts upon Accenture, Atmos, and Atmos' customers for all variations. Provide copies of all actual reports supporting these statistics.
- d. Explain if CSS performance that either exceeds or does not meet the required system performance statistics results in adjustments or revisions to amounts paid by Atmos to Accenture, and explain and show how this has impacted payments to date for each month, and provide related supporting documentation and explanations for changes in payment amounts.

**RESPONSE:**

- a) Please see Attachment 2 to the Company's response to OAG DR No. 1-98 on page 65 for reference to Final Acceptance Criteria and Attachment 1 to this request for the Accenture Final Acceptance Document. The document provided in Attachment 1 is Confidential.
- b) The acceptance criteria were developed by project leadership and the project executive Steering Committee. They represent the required criteria for the final acceptance of the scope of service that Accenture was responsible for delivering and were evaluated with a satisfactory result two months after go-live. Final acceptance was required prior to the final milestone payment being made. The criteria were specific to the project but relied in part upon Accenture's industry experience and expertise.
- c) All criteria were successfully fulfilled prior to final acceptance and prior to payment of the final milestone payment.
- d) Please see the responses to subparts (b) and (c).



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ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-40\_Att1 - Final Acceptance Milestone Document (CONFIDENTIAL).pdf, 6 Pages.

Respondent: Greg Waller



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**Question No. 2-41**  
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**REQUEST:**

Regarding Atmos' to AG 1-098, Confidential Attachment 2 and the related contract with Accenture as its system integrator for the new CSS system, address the following.

- a. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL\*\*\*** [REDACTED]  
[REDACTED]  
**\*\*\*END CONFIDENTIAL**, or provide an update to the hourly rates as of the most recent date and which were reflected in the base period and fully forecasted test period. Explain the reasons for all changes in hourly rates and provide supporting documentation.
- b. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL\*\*\*** [REDACTED]  
[REDACTED]  
**\*\*\*END CONFIDENTIAL.**
- c. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL\*\*\*** [REDACTED]  
[REDACTED]  
**\*\*\*END CONFIDENTIAL.**
- d. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL\*\*\*** [REDACTED]  
[REDACTED]  
**\*\*\*END CONFIDENTIAL.**

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) The consulting agreement with Accenture was designed as a fixed-fee agreement. Thus, Accenture was responsible for delivering on the Statement of

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Work regardless of the resource requirements they used to fulfill those requirements. The rate card referenced in the request was negotiated as part of

the agreement but only came into play if and when resources were required and approved by the Company over and above the Statement of Work. While the rate card was never changed or updated during the course of the project, the rates listed are no longer valid as the project has ended and the contract expired.

- b) The rates referenced in the request were negotiated as part of the agreement.
- c) The rates were never increased.
- d) Please see the response to subpart (a). Because the contract was a fixed fee agreement, the number of resources was not specified.

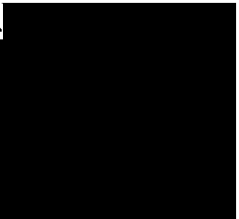
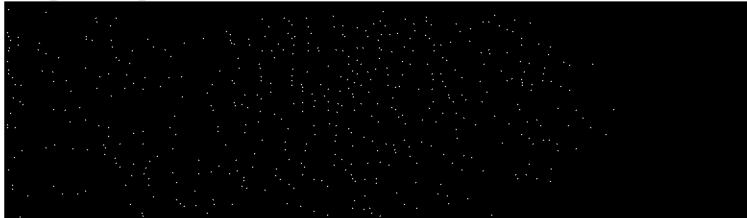


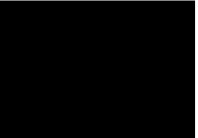

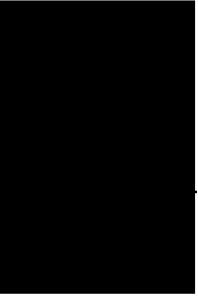
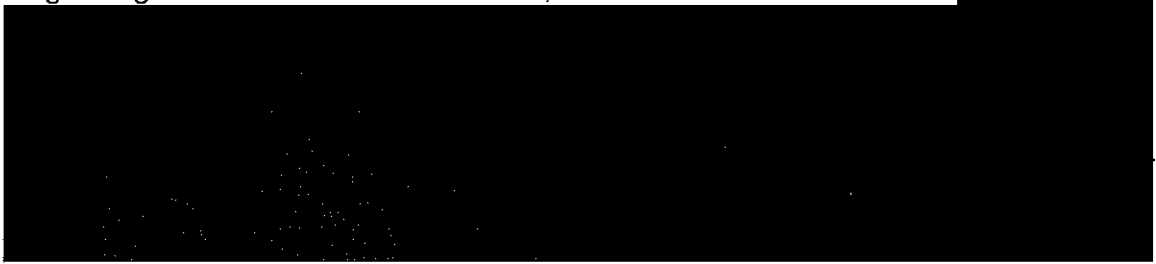
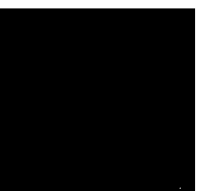
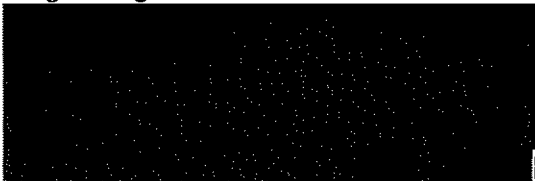
Respondent: Greg Waller



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Question No. 2-42  
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**REQUEST:**

Regarding Atmos' to AG 1-098, Confidential Attachment 2 and the related contract with Accenture as its system integrator for the new CSS system, address the following

- a. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL**   
  
**\*\*\*END CONFIDENTIAL.**
- b. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL** **\*\*\***   
  
**\*\*\*END CONFIDENTIAL.**
- c. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL** **\*\*\***   
  
**\*\*\*END CONFIDENTIAL.**
- d. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL** **\*\*\***   
  
**\*\*\*END CONFIDENTIAL.**
- e. Regarding Confidential Attachment 2, **BEGIN CONFIDENTIAL** **\*\*\***   
  
**END CONFIDENTIAL.**

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**Question No. 2-42**  
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**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) Because the contract was in force for the duration of the project, no termination fees were incurred by either party. The termination fee schedule would have been invoked only if either party had chosen to terminate the contract before the end of the project.
- b) Please see the response to subpart (a).
- c) Please see the response to subpart (a).
- d) Please see the response to subpart (a).
- e) Please see the response to subpart (a).

Respondent: Greg Waller





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**Question No. 2-43**  
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**REQUEST:**

Regarding Atmos' to AG 1-098, Confidential Attachment 3 and the related contract with Accenture as its system integrator for the new CSS system, address the following

- a. Regarding Confidential Attachment 3, **BEGIN CONFIDENTIAL\*\*\***



**CONFIDENTIAL.**

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) The \$78.9 million is the total capital cost of the CSS asset. Of that, \$28,632,220 was paid to Accenture for their services. That amount is included in the total cost of the CSS system asset that was placed into service on May 1, 2013. That \$78.9 million asset was forecasted as part of CWIP (Acct 1070) in the base period until May 1, 2013 and forecasted as a plant addition of \$78.9 mil (Acct 1010) on May 1, 2013. Thus, it is in the base period and forecasted tested period as part of plant in service and therefore as part of rate base. Please see Attachment 1 to the Company's response to OAG DR No. 1-96 for a breakout of the asset by plant account. The total of the Milestone payments in the contract amendment equals \$28,158,317. The differences between the total Milestone payments in the contract and the \$28,632,220 paid to Accenture are 1) the credits provided by the Proquire contract (see the Company's response to OAG DR No. 2-44), and 2) amounts paid for additional individuals provided by Accenture to fill project team resource needs when internal resources were not available.

Respondent: Greg Waller



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**Question No. 2-44**  
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**REQUEST:**

Regarding Atmos' to AG 1-099, the response states that Atmos was awarded a credit of \$129,847 on the capital cost of constructing the new CSS system. Regarding Confidential Attachment 1 and the related contract between Atmos and Proquire (a wholly owned subsidiary of Accenture) address the following

a. Regarding Confidential Attachment 1, explain how the \$129,846 credit was calculated with a citation to appropriate contract language and provide all supporting calculations. Show how this amount was recorded on the books and show the amount by account number for each month/period. Explain if this amount was used to reduce the CSS costs of \$78.9 million, and explain why or why not.

b. **BEGIN CONFIDENTIAL**   
**\*\*\*END CONFIDENTIAL.**

c. Explain if all service credits paid to Atmos are netted with the CSS capital costs of \$78.9 million, explain why or why not (and cite to contract language) and provide supporting calculations.

d. **BEGIN CONFIDENTIAL**   
**\*\*\*END CONFIDENTIAL.**

**RESPONSE:**

a) Please see Attachment 1 for the calculations. The credit was correctly calculated per the terms of the agreement by multiplying 3.5% by the total eligible hardware expenditures of \$3,709,919.94. This credit was applied to offset professional costs of Accenture required to complete the implementation of the CSS system.

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**Question No. 2-44**  
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Please see Attachment 2 page 4, Attachment 3 page 4 and Attachment 4 page 1 for evidence of where the credits were applied. Thus, the credits were used to reduce the amount of the CSS system cost (of \$78.9 million in account 1010). If not for the credits, the cost of the project would have been \$129,847 higher. The information in Attachment 1 through Attachment 4 is Confidential.

- b) The credit is determined by multiplying 3.5% by the total hardware expenditures procured through Proquire. Please see Attachment 1.
- c) Please see the response to subpart (a).
- d) The service credits are calculated based on hardware purchases from Proquire. The services and termination schedule in the referenced SOW are not applicable in the credit calculation. Also, please see the Company's response to OAG DR No. 2-42.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-44\_Att1 - Proquire Consulting Credit (CONFIDENTIAL).xls, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-44\_Att2 - SOW Bill Print CSS (CONFIDENTIAL).pdf, 6 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-44\_Att3 - SOW Security Work CSS (CONFIDENTIAL).pdf, 5 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, OAG\_2-44\_Att4 - Accenture Invoice (CONFIDENTIAL).pdf, 2 Pages.

Respondent: Greg Waller



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-45**  
**Page 1 of 1**

**REQUEST:**

Regarding Atmos' response to AG 1-101(b), the Company did not provide the supporting documents and calculations for the 2011, 2012, and 2013 Kentucky division budgeted revenues as requested. Please provide this information.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-45\_Att1 - Kentucky Revenue Budget Detail.xlsx, 6 Pages.

Respondent: Mark Martin

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2013-00148  
Fiscal Year 2011 Kentucky Revenues

Line	Class	Description	Total Year FY2011	Oct FY2011	Nov FY2011	Dec FY2011	Jan FY2011	Feb FY2011	Mar FY2011	Apr FY2011	May FY2011	Jun FY2011	Jul FY2011	Aug FY2011	Sep FY2011
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
1	Total Consolidated Class	Commodity Margin	27,904,472	1,676,021	2,586,123	3,897,973	5,219,038	3,831,488	3,258,466	1,712,110	1,507,068	913,128	1,085,511	1,075,368	1,142,180
2		Base Charge Margin	30,749,814	2,511,765	2,539,478	2,584,845	2,594,775	2,603,242	2,623,564	2,503,995	2,542,349	2,571,568	2,544,181	2,532,166	2,518,087
3		Surcharge Margin	113,647	45,214	28,253	27,043	(50,239)	11,287	7,108	(2,372)	9,471	9,471	9,471	9,471	9,471
4		Forfeited Discounts	1,170,830	34,111	47,504	99,544	152,768	208,871	226,415	161,873	85,000	49,981	38,478	31,277	34,919
5		Other Revenue	843,845	135,437	95,352	88,592	68,695	57,785	68,618	52,582	52,500	52,795	55,920	55,279	60,310
6		Total Margin	60,782,608	4,402,547	5,296,800	6,677,797	7,985,038	6,712,672	6,184,170	4,528,167	4,196,387	3,596,940	3,733,560	3,703,561	3,764,967
7		Purchased Gas Cost	109,982,667	5,425,529	10,665,909	17,857,832	24,898,347	17,234,832	14,198,122	6,120,563	4,929,505	1,137,533	2,455,277	2,437,949	2,621,270
8		Total Revenue	170,765,275	9,828,077	15,962,709	24,535,930	32,883,385	23,947,504	20,382,292	10,648,730	9,125,893	4,734,473	6,188,837	6,141,510	6,386,238
9		Customers	2,084,128	169,390	171,274	173,104	175,125	175,562	175,918	171,643	170,760	168,921	167,953	167,055	167,055
10		Volume (MCF)	41,291,457	2,750,012	3,579,419	4,964,786	6,381,563	4,954,669	4,466,068	2,824,247	2,800,614	2,054,883	2,254,828	2,209,520	2,250,871
11															
12	Residential Revenue	Commodity Margin	11,364,098	485,351	1,134,728	2,049,991	2,669,418	1,624,183	1,529,688	635,701	318,879	155,831	187,920	191,030	181,278
13		Base Charge Margin	23,156,225	1,884,361	1,904,993	1,925,302	1,948,175	1,955,804	1,972,603	1,958,623	1,910,876	1,947,915	1,927,192	1,914,489	1,904,891
14		Total Margin	34,520,321	2,369,712	3,039,721	3,976,293	4,617,593	3,779,987	3,502,288	2,594,323	2,229,755	2,103,846	2,115,112	2,105,520	2,086,170
15		Purchased Gas Cost	66,898,455	2,787,462	6,818,970	12,004,774	15,649,443	10,715,796	8,955,220	3,783,271	2,017,646	941,393	1,167,204	1,161,911	1,095,363
16		Total Revenue	101,418,776	5,157,174	9,858,691	15,981,067	20,287,036	14,495,785	12,457,509	6,377,594	4,247,401	3,045,239	3,282,316	3,287,430	3,181,532
17		Customers	1,834,680	150,448	152,095	153,797	155,543	156,152	157,493	156,377	152,565	151,942	150,326	149,335	146,566
18		Volume (MCF)	10,331,378	430,478	1,022,192	1,853,942	2,416,802	1,854,881	1,382,968	584,265	311,593	145,383	180,256	179,438	169,181
19		Heating Degree Days		116	382	684	939	937	827	399	160	31	0	0	8
20		Commodity Margin/MCF		1.13	1.11	1.11	1.10	1.10	1.11	1.09	1.02	1.07	1.04	1.06	1.07
21		Base Charge/Customer		12.53	12.53	12.53	12.53	12.53	12.53	12.53	12.53	12.82	12.92	12.82	12.82
22															
23	Commercial Revenue	Commodity Margin	5,186,542	328,170	512,683	649,721	1,155,765	787,124	635,783	260,106	410,384	(23,082)	146,660	150,850	174,376
24		Base Charge Margin	6,176,051	508,540	514,325	522,614	528,310	528,968	532,087	527,964	513,273	505,270	499,491	499,935	495,667
25		Total Margin	11,364,593	836,710	1,027,008	1,172,336	1,684,074	1,316,090	1,167,850	787,700	923,657	482,188	646,151	650,786	670,043
26		Purchased Gas Cost	31,028,145	1,930,185	3,045,981	3,862,088	6,889,968	4,704,335	3,794,368	1,572,982	2,488,461	(115,311)	893,229	899,637	1,054,227
27		Total Revenue	42,392,738	2,766,895	4,072,989	5,034,423	8,574,040	6,020,424	4,862,218	2,360,683	3,420,118	386,877	1,539,380	1,550,422	1,724,270
28		Customers	205,544	16,924	17,117	17,393	17,583	17,505	17,709	17,588	17,082	16,815	16,623	16,638	16,495
29		Volume (MCF)	4,791,792	298,086	470,402	598,437	1,084,043	726,508	585,876	242,922	365,538	(17,808)	137,945	138,934	182,808
30		Heating Degree Days		116	382	684	939	937	827	399	160	31	0	0	8
31		Commodity Margin/MCF		1.10	1.09	1.09	1.09	1.08	1.08	1.07	1.06	1.30	1.06	1.09	1.07
32		Base Charge/Customer		30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05
33															
34	Industrial Revenue	Commodity Margin	560,043	33,160	20,344	106,832	89,252	83,787	62,204	41,374	18,129	19,080	27,207	24,450	34,223
35		Base Charge Margin	96,120	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010
36		Total Margin	656,163	41,170	28,354	114,842	97,262	91,797	70,214	49,384	26,139	27,090	35,217	32,460	42,233
37		Purchased Gas Cost	4,240,926	281,476	150,147	822,021	663,259	627,108	438,565	324,085	196,286	140,462	212,017	190,408	275,091
38		Total Revenue	4,897,088	302,646	178,501	936,862	760,521	718,906	508,779	373,470	182,425	167,552	247,234	222,858	317,324
39		Customers	2,340	195	195	195	195	195	195	195	195	195	195	195	195
40		Volume (MCF)	654,942	40,391	23,186	126,948	102,430	96,947	67,729	50,050	21,047	21,692	32,743	29,405	42,483
41		Commodity Margin/MCF		.82	.98	.84	.87	.87	.82	.83	.86	.88	.83	.83	.81
42		Base Charge/Customer		41.08	41.08	41.08	41.08	41.08	41.08	41.08	41.08	41.08	41.08	41.08	41.08
43															

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2013-00148  
Fiscal Year 2011 Kentucky Revenues

Line	Class	Description	Total Year FY2011	Oct FY2011	Nov FY2011	Dec FY2011	Jan FY2011	Feb FY2011	Mar FY2011	Apr FY2011	May FY2011	Jun FY2011	Jul FY2011	Aug FY2011	Sep FY2011
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
44	Public Authority	Commodity Margin	1,290,014	74,468	141,075	190,720	281,155	196,103	166,908	72,102	46,278	28,313	29,733	30,820	32,341
45		Base Charge Margin	572,818	48,454	49,750	45,318	47,881	48,062	46,484	47,383	47,789	47,972	47,083	47,332	47,118
46		Total Margin	1,862,832	122,920	190,826	236,038	329,036	244,165	215,392	119,470	94,068	76,285	76,821	78,152	79,459
47		Purchased Gas Cost	7,815,141	446,406	850,810	1,168,950	1,695,679	1,187,591	1,009,970	440,224	279,113	170,988	182,826	185,994	196,590
48		Total Revenue	9,677,773	569,326	1,041,636	1,404,983	2,024,714	1,431,757	1,225,362	559,694	373,181	247,273	259,648	264,146	276,048
49		Customers	19,087	1,815	1,658	1,511	1,596	1,602	1,616	1,579	1,593	1,599	1,570	1,578	1,571
50		Volume (MCF)	1,206,921	68,940	131,394	180,525	261,870	183,404	155,974	67,985	43,104	26,406	28,235	28,724	30,360
51		Heating Degree Days		116	362	684	939	937	627	399	160	31	0	0	8
52		Commodity Margin/MCF		1.08	1.07	1.06	1.07	1.07	1.07	1.06	1.07	1.07	1.05	1.07	1.07
53		Base Charge/Customer		30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
54															
55	Transportation Revenue	Commodity Margin	8,501,777	754,874	777,293	900,710	1,023,448	940,290	883,885	702,827	713,396	732,884	693,991	678,217	719,963
56		Base Charge Margin	748,300	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400
57		Surcharge Margin	113,847	45,214	28,253	27,043	(50,239)	11,267	7,108	(2,372)	9,471	9,471	9,471	9,471	9,471
58		Total Margin	10,364,224	862,487	867,946	990,153	1,035,609	1,013,977	933,393	762,854	785,268	804,755	765,861	750,087	791,833
59		Total Revenue	10,364,224	862,487	867,946	990,153	1,035,609	1,013,977	933,393	762,854	785,268	804,755	765,861	750,067	791,833
60		Customers	2,496	208	208	208	208	208	208	208	208	208	208	208	208
61		Volume (MCF)	24,306,423	1,912,127	1,932,243	2,206,934	2,536,418	2,293,030	2,273,397	1,879,026	1,839,332	1,879,190	1,875,650	1,833,018	1,846,058
62		Commodity Margin/MCF		.39	.40	.41	.40	.41	.38	.37	.39	.39	.37	.37	.39
63		Base Charge/Customer		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
64															
65	Forfeited Discounts	Total Margin	1,170,830	34,111	47,594	99,544	152,788	208,871	226,415	161,873	85,000	49,981	38,473	31,277	34,919
66															
67	Other Revenue	Total Margin	843,345	135,437	95,352	88,592	66,695	57,785	68,618	52,562	52,500	52,795	55,920	55,279	60,310



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2013-00148  
 Fiscal Year 2012 Kentucky Revenues

Line	Class	Description	Total Year FY2012	Oct FY2012	Nov FY2012	Dec FY2012	Jan FY2012	Feb FY2012	Mar FY2012	Apr FY2012	May FY2012	Jun FY2012	Jul FY2012	Aug FY2012	Sep FY2012
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
1	Total Consolidated Class	Commodity Margin	27,716,380	1,586,310	2,554,626	4,108,852	5,131,038	3,653,081	3,383,893	1,728,017	1,287,587	1,054,163	1,022,937	1,074,539	1,151,559
2		Base Charge Margin	30,717,250	2,511,796	2,589,403	2,604,740	2,618,533	2,624,538	2,633,840	2,604,606	2,543,585	2,526,284	2,497,519	2,497,273	2,495,053
3		Surcharge Margin	2,699,307	219,766	225,831	235,045	238,531	233,122	233,474	225,823	221,503	219,420	214,764	216,077	216,150
4		Forfeited Discounts	1,061,788	35,814	44,450	98,376	157,398	203,022	182,013	117,489	65,881	49,021	39,083	32,269	36,991
5		Other Revenue	825,524	124,512	129,208	95,484	51,198	59,001	82,580	46,229	58,933	54,810	48,802	48,626	62,141
6		Total Margin	63,020,248	4,476,197	5,512,318	7,132,497	8,196,898	6,789,744	6,495,600	4,722,163	4,155,469	3,903,678	3,823,185	3,868,784	3,961,895
7		Purchased Gas Cost	76,989,961	3,428,556	6,976,095	12,950,911	17,170,010	11,527,924	10,528,384	4,385,750	2,503,914	1,690,519	1,806,210	1,848,985	2,171,703
8		Total Revenue	140,009,208	7,908,753	12,488,413	20,083,408	25,366,708	18,297,668	17,023,984	9,107,913	6,659,403	5,584,197	5,829,395	5,717,769	6,133,588
9		Customers	2,073,716	169,240	171,465	174,228	175,879	176,702	177,520	176,453	173,487	171,522	169,541	169,041	168,641
10		Volume (MCF)	42,510,661	2,800,539	3,717,205	5,374,010	8,558,153	4,921,164	4,444,226	2,904,806	2,505,996	2,278,733	2,205,620	2,347,486	2,454,722
11															
12	Residential Revenue	Commodity Margin	11,259,702	412,786	1,068,991	2,113,448	2,604,000	1,769,840	1,648,001	855,318	251,396	160,696	168,590	169,079	207,588
13		Base Charge Margin	23,124,047	1,892,716	1,922,031	1,954,765	1,968,529	1,973,063	1,983,914	1,981,959	1,921,115	1,901,984	1,879,701	1,885,162	1,879,097
14		Surcharge Margin	1,616,865	132,027	133,809	135,862	138,988	137,641	138,365	137,583	135,418	133,805	132,228	131,957	131,584
15		Total Margin	36,000,614	2,437,528	3,124,631	4,203,875	4,709,517	3,890,545	3,770,279	2,754,859	2,347,930	2,186,485	2,180,518	2,186,199	2,216,268
16		Purchased Gas Cost	45,919,641	1,618,968	4,232,527	8,499,263	10,679,483	7,227,311	6,673,203	2,755,991	1,232,035	642,882	726,715	733,245	901,008
17		Total Revenue	81,920,254	4,056,496	7,357,157	12,703,138	15,388,000	11,107,855	10,443,482	5,510,850	3,579,965	2,829,357	2,907,234	2,919,443	3,119,276
18		Customers	1,844,008	150,575	152,378	156,232	156,977	157,803	156,911	154,442	152,602	150,804	150,495	150,069	150,069
19		Volume (MCF)	10,326,015	378,556	980,347	1,938,194	2,388,068	1,623,080	1,511,344	800,977	267,233	139,172	154,810	155,059	190,374
20		Heating Degree Days		116	382	884	939	904	626	399	160	31	0	0	8
21		Commodity Margin/MCF		1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09
22		Base Charge/Customer		12.57	12.61	12.63	12.60	12.57	12.57	12.50	12.44	12.46	12.46	12.53	12.52
23															
24	Commercial Revenue	Commodity Margin	4,951,477	292,982	462,420	697,459	1,101,706	723,975	647,385	241,174	189,022	140,354	142,502	140,816	151,682
25		Base Charge Margin	6,215,752	504,288	522,404	534,712	534,652	536,123	534,457	528,049	507,968	509,676	503,583	497,979	501,650
26		Surcharge Margin	589,452	47,757	48,942	50,170	50,485	50,736	50,708	50,287	48,864	48,523	47,992	47,467	47,530
27		Total Margin	11,756,701	845,027	1,053,766	1,282,341	1,696,843	1,310,834	1,232,550	819,511	745,874	698,753	694,077	696,262	700,863
28		Purchased Gas Cost	20,867,833	1,184,929	1,967,312	2,890,969	4,641,831	3,043,297	2,698,900	1,047,093	825,399	621,116	634,530	631,365	681,093
29		Total Revenue	32,624,534	2,029,956	3,021,079	4,173,310	6,328,674	4,354,131	3,931,449	1,866,604	1,571,274	1,319,669	1,328,607	1,317,628	1,381,955
30		Customers	206,399	16,723	17,138	17,685	17,763	17,752	17,606	17,113	16,990	16,810	16,810	16,625	16,645
31		Volume (MCF)	4,678,240	277,067	455,873	659,264	1,038,264	683,451	611,246	228,331	179,032	133,492	134,997	133,514	143,908
32		Heating Degree Days		116	382	884	939	904	626	399	160	31	0	0	8
33		Commodity Margin/MCF		1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	1.05
34		Base Charge/Customer		30.16	30.48	30.47	30.23	30.16	30.11	29.99	29.68	30.01	29.96	29.95	30.14
35															
36	Industrial Revenue	Commodity Margin	873,669	54,754	49,089	139,520	145,643	103,870	91,254	48,877	39,378	44,386	44,882	51,943	61,966
37		Base Charge Margin	106,200	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850
38		Surcharge Margin	14,960	1,128	1,266	1,473	1,289	872	1,619	1,236	944	1,542	975	1,256	1,259
39		Total Margin	994,729	64,733	59,206	149,843	155,782	113,592	101,723	57,064	49,172	54,780	54,708	62,055	72,075
40		Purchased Gas Cost	5,131,552	345,429	245,093	754,179	787,793	534,935	487,394	258,353	258,305	286,452	328,380	368,797	465,437
41		Total Revenue	8,126,281	410,162	304,304	904,022	943,576	648,527	589,116	315,417	307,477	351,231	384,088	430,852	537,512
42		Customers	2,568	214	214	214	214	214	214	214	214	214	214	214	214
43		Volume (MCF)	1,138,740	80,770	58,770	171,995	176,210	120,134	110,385	56,337	56,027	63,714	70,076	77,969	96,342
44		Commodity Margin/MCF		.88	.88	.81	.83	.86	.83	.83	.70	.70	.64	.67	.83
45		Base Charge/Customer		41.36	41.36	41.36	41.36	41.36	41.36	41.36	41.36	41.36	41.36	41.36	41.36
46															

Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2013-00148  
Fiscal Year 2012 Kentucky Revenues

Line	Class	Description	Total Year FY2012	Oct FY2012	Nov FY2012	Dec FY2012	Jan FY2012	Feb FY2012	Mar FY2012	Apr FY2012	May FY2012	Jun FY2012	Jul FY2012	Aug FY2012	Sep FY2012
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
47	Public Authority	Commodity Margin	1,167,995	66,972	128,198	188,651	244,096	166,406	155,390	72,541	41,866	28,672	25,224	25,071	28,910
48		Base Charge Margin	551,241	45,841	46,118	46,413	46,502	46,502	46,620	45,748	45,631	45,544	45,485	45,282	45,456
49		Surcharge Margin	52,252	4,355	4,372	4,400	4,408	4,408	4,419	4,336	4,325	4,317	4,312	4,292	4,309
50		Total Margin	1,771,489	117,268	176,685	239,464	295,005	217,316	206,428	122,625	91,823	78,533	75,021	74,644	76,675
51		Purchased Gas Cost	5,069,935	279,230	531,158	806,500	1,063,902	722,382	668,888	324,312	188,174	130,060	115,585	115,578	124,165
52		Total Revenue	8,841,424	398,498	707,844	1,045,964	1,358,907	939,897	875,317	448,937	279,997	208,593	190,606	180,223	200,841
53		Customers	18,342	1,529	1,525	1,544	1,547	1,547	1,551	1,522	1,518	1,515	1,513	1,507	1,512
54		Volume (MCF)	1,138,679	65,291	123,028	183,916	237,969	162,230	151,490	70,720	40,816	27,953	24,591	24,441	26,235
55		Heating Degree Days		116	332	684	939	904	626	399	160	31	0	0	8
56		Commodity Margin/MCF		1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
57		Base Charge/Customer		30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05	30.05
58															
59	Transportation Revenue	Commodity Margin	9,463,536	758,816	827,530	969,773	1,035,593	888,969	841,664	712,007	705,924	690,063	641,740	687,625	703,412
60		Base Charge Margin	720,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
61		Surcharge Margin	425,868	34,489	37,442	43,341	45,361	39,465	38,382	32,380	31,953	31,293	29,257	31,105	31,469
62		Total Margin	10,609,404	853,315	925,372	1,073,114	1,140,955	988,434	940,026	804,387	797,876	781,316	730,997	778,730	794,881
63		Total Revenue	10,609,404	853,315	925,372	1,073,114	1,140,955	988,434	940,026	804,387	797,876	781,316	730,997	778,730	794,881
64		Customers	2,400	200	200	200	200	200	200	200	200	200	200	200	200
65		Volume (MCF)	25,228,967	1,998,854	2,101,387	2,420,650	2,715,642	2,332,269	2,059,762	1,948,441	1,962,888	1,915,401	1,821,346	1,956,483	1,995,863
66		Commodity Margin/MCF		.38	.39	.40	.38	.38	.41	.37	.36	.36	.35	.35	.35
67		Base Charge/Customer		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
68															
69	Forfeited Discounts	Total Margin	1,061,786	35,814	44,450	98,376	157,398	203,022	182,013	117,489	65,881	49,021	39,063	32,269	36,991
70															
71	Other Revenue	Total Margin	825,524	124,512	123,208	85,484	51,198	56,001	82,580	46,220	56,933	54,810	48,802	48,626	62,141

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Line	Class	Description	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013	May FY2013	Jun FY2013	Jul FY2013	Aug FY2013	Sep FY2013
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
1	Total Consolidated Class	Commodity Margin	28,146,991	1,623,752	2,605,904	4,051,178	5,048,377	3,790,507	3,385,150	1,796,179	1,314,997	1,154,419	1,081,601	1,165,203	1,141,722
2		Base Charge Margin	30,959,226	2,553,704	2,574,705	2,609,648	2,830,936	2,621,498	2,623,879	2,620,282	2,585,186	2,586,176	2,524,841	2,535,205	2,513,384
3		Surcharge Margin	5,499,846	452,514	459,105	468,017	481,021	475,425	466,008	461,107	455,957	451,083	440,673	448,174	442,583
4		Forfeited Discounts	933,716	38,944	54,565	92,024	132,593	175,567	146,602	66,748	60,377	43,513	35,956	32,630	34,028
5		Other Revenue	726,020	111,063	92,051	69,295	58,820	57,632	46,781	41,722	43,816	47,375	43,416	50,176	63,851
6		Total Margin	66,265,803	4,779,997	5,786,330	7,300,163	8,349,717	7,120,630	6,646,621	5,006,019	4,460,338	4,262,546	4,126,487	4,229,389	4,195,568
7		Purchased Gas Cost	75,314,512	3,116,989	7,027,854	12,870,738	16,739,249	11,700,807	10,304,473	4,325,402	2,255,700	1,782,363	1,697,669	1,759,816	1,693,632
8		Total Revenue	141,560,315	7,896,986	12,814,184	20,170,901	25,088,966	18,821,437	16,953,094	9,331,421	6,756,036	6,044,929	5,824,156	5,989,005	5,889,200
9		Customers	2,088,005	171,435	172,820	174,937	176,936	176,802	176,884	176,790	175,163	173,729	171,482	171,225	170,100
10		Volume (MCF)	43,836,675	2,843,075	3,801,915	5,236,921	6,423,787	5,115,619	4,610,219	3,214,742	2,727,427	2,502,942	2,323,129	2,508,753	2,428,147
11															
12	Residential Revenue	Commodity Margin	11,465,663	407,765	1,168,497	2,109,979	2,824,807	1,834,509	1,811,581	693,732	279,156	184,321	187,078	187,651	186,587
13		Base Charge Margin	23,238,065	1,918,312	1,929,314	1,957,716	1,974,646	1,968,410	1,967,606	1,966,328	1,939,677	1,924,740	1,897,652	1,905,485	1,887,980
14		Surcharge Margin	3,345,658	274,868	276,818	286,184	282,844	283,263	283,292	283,178	280,502	278,290	274,919	274,547	272,743
15		Total Margin	38,049,586	2,600,945	3,374,629	4,347,869	4,832,397	4,086,182	3,862,479	2,839,238	2,489,635	2,387,351	2,359,649	2,367,883	2,347,310
16		Purchased Gas Cost	46,513,763	1,590,745	4,601,830	8,440,053	10,704,390	7,451,432	6,490,919	2,860,150	1,173,987	782,304	802,111	810,304	805,536
17		Total Revenue	84,593,349	4,191,690	7,976,458	12,787,943	15,586,787	11,537,814	10,353,398	5,793,388	3,673,623	3,169,655	3,161,760	3,178,187	3,152,846
18		Customers	1,853,915	152,312	153,392	155,263	156,797	156,963	156,979	156,916	155,489	154,208	152,340	152,134	151,134
19		Volume (MCF)	10,458,992	371,957	1,065,888	1,924,692	2,394,310	1,673,412	1,470,060	623,690	254,642	168,135	170,650	171,355	170,202
20		Heating Degree Days		81	382	684	939	935	626	399	160	31	0	0	0
21		Commodity Margin/MCF		1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
22		Base Charge/Customer		12.59	12.59	12.61	12.59	12.54	12.53	12.53	12.49	12.48	12.46	12.53	12.49
23															
24	Commercial Revenue	Commodity Margin	4,922,854	279,511	413,332	784,777	1,048,782	732,261	693,294	211,866	170,597	148,914	146,365	146,947	146,309
25		Base Charge Margin	8,315,302	518,564	528,261	534,591	538,919	535,688	538,962	536,760	526,103	524,170	510,367	512,395	508,500
26		Surcharge Margin	1,218,959	99,420	101,129	102,512	103,544	103,454	103,849	103,697	102,535	101,808	99,573	99,140	98,488
27		Total Margin	12,457,215	897,496	1,042,722	1,421,880	1,691,245	1,371,402	1,336,106	852,323	801,235	774,692	758,326	758,482	753,307
28		Purchased Gas Cost	20,704,196	1,129,342	1,662,319	3,240,582	4,413,883	3,069,655	2,884,358	917,678	744,016	666,279	652,271	658,660	654,734
29		Total Revenue	33,161,401	2,026,837	2,725,041	4,662,462	6,105,128	4,441,267	4,220,463	1,770,001	1,545,251	1,430,971	1,406,596	1,417,342	1,408,041
30		Customers	210,146	17,139	17,434	17,673	17,849	17,836	17,904	17,807	17,522	17,165	17,090	16,979	
31		Volume (MCF)	4,641,845	264,089	369,952	738,991	987,278	699,418	653,248	200,111	161,360	141,049	138,771	139,329	138,339
32		Heating Degree Days		81	382	684	939	935	626	399	160	31	0	0	0
33		Commodity Margin/MCF		1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.06	1.05	1.05	1.06
34		Base Charge/Customer		30.26	30.30	30.25	30.19	30.03	30.10	30.02	29.88	29.91	29.73	29.96	29.95
35															
36	Industrial Revenue	Commodity Margin	577,990	29,205	41,723	75,066	103,504	83,972	61,151	50,784	33,741	32,436	20,025	27,748	18,633
37		Base Charge Margin	96,120	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010	8,010
38		Surcharge Margin	30,214	2,220	2,248	2,795	2,204	2,132	2,228	3,866	2,666	2,997	2,347	2,370	2,148
39		Total Margin	704,324	39,434	51,982	85,864	113,718	94,114	71,388	62,661	44,418	43,443	30,381	38,128	28,792
40		Purchased Gas Cost	3,117,453	150,317	207,242	366,706	537,344	425,279	303,161	323,470	192,757	188,442	120,659	163,315	108,742
41		Total Revenue	3,821,777	189,711	259,224	472,570	651,082	519,393	374,589	386,130	237,174	241,885	151,040	201,444	137,534
42		Customers	2,556	213	213	213	213	213	213	213	213	213	213	213	213
43		Volume (MCF)	693,876	35,148	48,002	88,185	120,191	95,508	68,694	70,537	41,810	42,650	25,670	34,536	22,976
44		Commodity Margin/MCF		.83	.87	.85	.86	.88	.88	.72	.81	.76	.78	.80	.81
45		Base Charge/Customer		37.61	37.61	37.61	37.61	37.61	37.61	37.61	37.61	37.61	37.61	37.61	37.61
46															

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Line	Class	Description	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013	May FY2013	Jun FY2013	Jul FY2013	Aug FY2013	Sep FY2013
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
47	Public Authority	Commodity Margin	1,151,950	59,398	128,007	188,739	249,698	174,495	146,060	50,344	41,325	32,184	26,877	27,697	27,126
48		Base Charge Margin	588,139	47,019	47,320	47,531	47,561	47,591	47,501	47,365	47,395	47,486	46,792	47,516	47,084
49		Surcharge Margin	109,415	3,055	9,113	9,154	9,159	9,165	9,148	9,122	9,128	9,129	9,011	9,151	9,089
50		Total Margin	1,829,503	115,472	184,441	245,423	306,419	231,251	202,708	106,830	97,848	88,778	82,680	84,384	83,289
51		Purchased Gas Cost	4,979,111	246,585	536,463	803,397	1,083,632	754,231	626,016	224,104	184,941	145,368	122,628	127,137	124,620
52		Total Revenue	6,808,614	362,058	720,804	1,048,821	1,390,050	985,482	828,724	330,934	282,769	234,136	205,308	211,501	207,908
53		Customers	18,916	1,585	1,576	1,583	1,584	1,585	1,582	1,577	1,578	1,580	1,558	1,582	1,568
54		Volume (MCF)	1,118,197	57,658	124,257	183,209	242,362	169,382	141,780	48,869	40,114	31,241	26,089	26,886	26,331
55		Heating Degree Days		81	382	684	939	935	826	399	160	31	0	0	0
56		Commodity Margin/MCF		1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
57		Base Charge/Customer		30.03	30.03	30.03	30.03	30.03	30.03	30.03	30.03	30.03	30.03	30.03	30.03
58															
59	Transportation Revenue	Commodity Margin	10,026,234	847,672	854,345	902,615	1,019,587	965,271	853,064	799,454	790,178	756,564	701,256	774,961	763,068
60		Base Charge Margin	741,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800	61,800
61		Surcharge Margin	795,603	66,951	69,797	73,372	83,169	77,411	67,492	61,244	61,027	59,029	55,024	60,865	60,123
62		Total Margin	11,565,437	976,623	985,941	1,037,767	1,164,555	1,104,482	982,356	922,497	913,005	877,393	818,079	897,726	884,992
63		Total Revenue	11,565,437	976,623	985,941	1,037,767	1,164,555	1,104,482	982,356	922,497	913,005	877,393	818,079	897,726	884,992
64		Customers	2,472	206	206	206	206	206	206	206	206	206	206	206	206
65		Volume (MCF)	26,923,966	2,214,243	2,174,108	2,301,844	2,679,626	2,487,899	2,276,466	2,271,536	2,229,481	2,119,867	1,961,948	2,138,648	2,070,300
66		Commodity Margin/MCF		.38	.39	.39	.38	.39	.37	.35	.35	.36	.36	.36	.37
67		Base Charge/Customer		300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
68															
69	Forfeited Discounts	Total Margin	933,718	38,944	54,565	92,024	132,563	175,567	146,802	86,748	60,377	43,513	35,956	32,830	34,023
70															
71	Other Revenue	Total Margin	726,020	111,083	92,051	69,295	58,820	57,632	46,781	41,722	43,818	47,375	43,416	50,176	63,851



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**REQUEST:**

Regarding Atmos' response to AG 1-104 and Attachment 1, it appears that Atmos uses a 10-year trend in the decline of usage for Residential, Commercial and Public Authority to adjust revenues in Exhibit MAM-2 for Conservation and Energy Adjustments. Address the following.

- a. Explain if Atmos considered or removed the impact of increases in customers' rates over this 10 year period in calculating the impact for declining customer usage, and explain why or why not. If the impact of rate increases was considered, provide these calculations and the impact on customer declining usage for each of the 10 years.
- b. For each of the 10 years 2000 through 2012 for which declining customer usage was trended, identify those years when rates were increased due to a rate case or increases in purchased gas costs that were flowed through to customer rates (and other measures causing customer rate increases), and provide this impact on customer decline in usage for each of these years.
- c. If the impact of increases in customer rates for any specific year is trended forward at the same level as the period of the initial rate increase, doesn't this overstate the decline in customer usage in future years, explain why or why not and provide supporting calculations.
- d. Explain why Atmos used 10 years of trended customer data instead of 15 years, 5 years or some other period. Explain and show how a 10 year trend of customer usage accurately (or inaccurately) forecasts future customer usage by comparing 10 year trended data (for 10 year trended data including years prior to 2002) to actual customer usage in subsequent years.
- e. Explain if Atmos' regular budgeting process uses this 10 year trend of customer usage to forecast future usage/revenues and provide supporting documentation and calculations for budget years 2010 through 2014 to show this same approach is used. Otherwise, explain the budgeting process used to forecast future usage/revenues for each customer class and explain how this differs from using the 10 year trend of customer usage.

**RESPONSE:**

- a) The Company's analysis did not include any data regarding price changes during the period. Therefore, the impact of rate or gas cost changes on customer usage was not assessed. This methodology has been employed in each rate case since 1999 without dispute in reports issued by the OAG.

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- b) To assess changes in prices, whether in base rates or gas cost adjustments, the Company input total billed revenues for each fiscal year, as shown on labeled column (m) on the Residential, Commercial and Public Authority analyses contained in Attachment 1 to the Company's response to OAG DR No. 2-46. Column (n) computes the total price per Mcf for each year. Column (o) computes the change in price/Mcf from the prior year which can be compared to the change in average usage shown in column (l).

To determine the degree of influence of the price per Mcf to usage for each class, the Company has calculated the R-squared correlation for each customer class (please see Attachment 1, column o, line 14 of each tab), comparing values in column (o) and (l). 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:

$$\text{R-squared} = \text{Explained variation} / \text{Total variation}$$

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 Usage to Price R-Squared for Residential is 0.29, Commercial is 0.00 and Public Authority 0.01. In conclusion, only a very slight correlation to price/usage exists in the Residential segment and essentially no correlation exists for Commercial and Public Authority classes.

- c) The Company has no analysis to either confirm or refute this statement.
- d) In the Company's previous rate case, a similar 10-year analysis was performed. The Company did not consider a 15 or 5-year trend analysis. Using the data available on the analysis, please see Attachment 2, the requested calculations are found in columns (d) through (i), rows 15-17 on the "Residential" tab, and in columns (b) through (g), rows 15-17 on the "Commercial" and "Public Authority" tabs.

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- e) Atmos Energy's regular budgeting process is similar to the method of using a 10 year trend of declining use but varies slightly. For those customer classes that are heat sensitive (residential, commercial and public authority), a recent history of 3 to 5 years actual consumption is evaluated. The annual heat loads per customer are reviewed to see if a pattern exists based on the amount of heating degree days in each year as well as a level of decline over the years. The annual base loads per customer are also evaluated to determine a reasonable load decline to budget. Once a decision is made as to the amount of decline to budget for both base load and heat load factors, these new factors are applied to forecasted customer, or base charge counts, as well as the latest normal weather to be used in the weather normalization adjustment (WNA) calculation. The end result is monthly billed volumes per class for residential, commercial and public authority customers. The forecasted base charge and commodity charge rates and projected purchased gas cost rates are then applied to these volumes and customer count projections to determine the budgeted revenues for the heat sensitive customer classes.

Industrial and Transport margin budget considerations are forecasted based on a variety of factors and are customer-specific. The considerations include reviews of consumption history of the customer and a comparison of the overall economic climate. Intimate plant knowledge is also considered, with items such as knowledge of efficiency improvements, increase or decrease in output, changes in application of equipment and fuel conversion changes being taken into account. Weather is a consideration on the heat sensitive portion of industrial loads, but process load changes provide significant impacts on future consumption considerations.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-46\_Att1 - Trend Lines Rate Impact.xls, 3 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-46\_Att2 - Trend Lines for Varying Periods.xls, 3 Pages.

Respondent: Mark Martin



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2013-00148  
 Residential Usage Trend

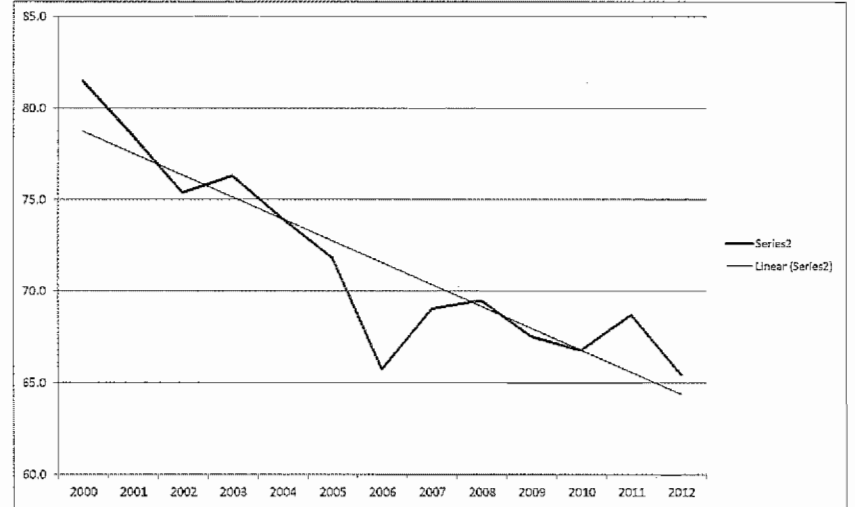
Line No.	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
	Period	AHDD	NHDD	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Per Book Ann. Revenues	Price Per Mcf	Price Change From Prior Yr	
1	FY 2000	3,686	4,160	88.6%	224,592	11,582,917	8,887,819	10,030,745	12,725,843	156,206	\$1.5		\$65,191,036	\$5.63		1.4378
2	FY 2001	4,535	4,160	109.0%	208,789	12,881,654	10,376,192	9,518,183	12,023,645	153,151	78.5	-3.0	\$133,215,783	\$10.34	\$4.71	1.3633
3	FY 2002	3,808	4,160	91.5%	204,216	10,765,706	8,315,114	9,083,738	11,534,330	152,994	75.4	-3.1	\$79,896,957	\$7.42	-\$2.92	1.3348
4	FY 2003	4,522	4,160	108.7%	212,013	12,641,296	10,097,146	9,288,838	11,832,988	155,066	76.3	0.9	\$98,399,889	\$7.78	\$0.36	1.3672
5	FY 2004	4,002	4,160	96.2%	201,231	11,083,812	8,669,046	9,011,302	11,426,068	154,469	74.0	-2.3	\$111,292,120	\$10.04	\$2.26	1.3027
6	FY 2005	3,868	4,160	93.0%	188,509	10,486,314	8,224,206	8,845,061	11,107,169	154,623	71.8	-2.1	\$115,449,980	\$11.01	\$0.97	1.2192
7	FY 2006	3,885	4,160	93.4%	183,668	9,571,756	7,367,739	7,889,265	10,093,282	153,311	65.7	-6.1	\$136,693,744	\$14.28	\$3.27	1.1964
8	FY 2007	3,985	4,160	95.8%	185,934	10,255,586	8,024,378	8,376,766	10,607,974	153,662	69.0	3.3	\$117,202,620	\$11.43	-\$2.85	1.2100
9	FY 2008	4,024	4,160	96.7%	179,787	10,384,574	8,227,134	8,505,188	10,662,629	153,440	69.5	0.5	\$128,720,329	\$12.40	\$0.97	1.1717
10	FY 2009	4,149	4,160	99.7%	174,465	10,295,417	8,201,840	8,223,585	10,317,162	152,753	67.5	-1.9	\$130,355,370	\$12.66	\$0.27	1.1421
11	FY 2010	4,345	4,160	104.4%	165,889	10,592,900	8,602,237	8,235,974	10,226,637	153,116	66.8	-0.8	\$94,526,178	\$8.92	-\$3.74	1.0834
12	FY 2011	4,234	4,160	101.8%	167,981	10,717,406	8,701,638	8,549,555	10,365,323	153,757	68.7	1.9	\$87,258,355	\$8.14	-\$0.78	1.0925
13	FY 2012	3,231	4,160	77.7%	163,736	8,265,438	6,300,600	8,112,194	10,077,031	153,931	65.5	-3.2	\$80,850,141	\$9.78	\$1.64	1.0637
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Slope =  Ten Year R-Squared - of Volume Loss and Price Change Slope =  Ten Year

Residential Net Customer Losses

Period	Average Customers	Net Cust. Change From Prior Yr.	Volume Margin Loss per Cust.	Total
FY 2000	156,206			
FY 2001	153,151	(3,055)	\$205.62	(\$628,133)
FY 2002	152,994	(157)	\$201.91	(\$31,734)
FY 2003	155,066	2,072	\$203.01	\$420,650
FY 2004	154,469	(597)	\$200.22	(\$119,617)
FY 2005	154,623	154	\$197.68	\$30,525
FY 2006	153,511	(1,112)	\$190.44	(\$211,771)
FY 2007	153,662	151	\$194.35	\$29,266
FY 2008	153,440	(222)	\$194.89	(\$43,169)
FY 2009	152,753	(687)	\$192.57	(\$132,331)
FY 2010	153,116	363	\$191.68	\$69,628
FY 2011	153,757	641	\$193.97	\$124,254
FY 2012	153,931	174	\$190.10	\$33,046

Ten Year Slope =  393 < 3-yr Avg  < Assume



Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2013-00148  
 Commercial Usage Trend

Line No.

Commercial Declining Usage

	a	b	c	d	e	f	g	h	i	j	m	n	o	p
	Period	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Per Book Ann. Revenues	Price Per Mcf	Price Change From Prior Yr	
1	FY 2000	88.6%	160,765	5,031,902	3,102,722	3,501,716	5,430,896	17,617	308.3		\$26,542,629	\$5.27		9.1256
2	FY 2001	109.0%	150,305	5,691,711	3,888,051	3,566,547	5,370,207	17,514	306.6	-1.7	\$55,660,219	\$9.78	\$4.50	8.5820
3	FY 2002	91.5%	141,294	4,598,619	2,903,091	3,171,444	4,866,972	17,515	277.9	-28.7	\$31,200,936	\$6.78	-\$2.99	8.0670
4	FY 2003	108.7%	134,630	5,414,075	3,798,515	3,494,432	5,109,992	17,490	292.2	14.3	\$40,591,234	\$7.50	\$0.71	7.6975
5	FY 2004	96.2%	146,487	4,915,585	3,157,741	3,282,409	5,040,253	17,370	290.2	-2.0	\$47,446,376	\$9.65	\$2.15	8.4333
6	FY 2005	93.0%	150,825	4,719,028	2,909,128	3,128,742	4,938,642	17,371	284.3	-5.9	\$49,916,435	\$10.58	\$0.93	8.6827
7	FY 2006	93.4%	149,146	4,608,717	2,818,959	3,018,499	4,808,257	17,627	272.8	-11.5	\$61,713,498	\$13.39	\$2.81	8.4614
8	FY 2007	95.8%	155,760	4,836,441	2,967,322	3,097,631	4,966,750	17,686	280.8	8.0	\$52,159,817	\$10.78	-\$2.61	8.8068
9	FY 2008	96.7%	138,388	4,604,432	2,943,781	3,043,273	4,703,924	17,526	268.4	-12.4	\$57,898,758	\$12.57	\$1.79	7.8961
10	FY 2009	99.7%	145,178	4,708,056	2,965,916	2,973,780	4,715,920	17,333	272.1	3.7	\$55,811,081	\$11.85	-\$0.72	8.3758
11	FY 2010	104.4%	136,809	4,841,582	3,199,869	3,063,626	4,705,339	17,255	272.7	0.6	\$39,652,868	\$8.19	-\$3.66	7.9288
12	FY 2011	101.8%	152,517	4,794,545	2,964,339	2,912,529	4,742,736	17,335	273.6	0.9	\$35,277,164	\$7.36	-\$0.83	8.7984
13	FY 2012	77.7%	148,417	3,898,634	2,117,624	2,726,498	4,507,508	17,315	260.3	-13.3	\$32,406,587	\$8.31	\$0.95	8.5717
14											R-Squared - of Volume Loss and Price Change		0.00	
15													Slope = 0.033	
16													Assume > 0	

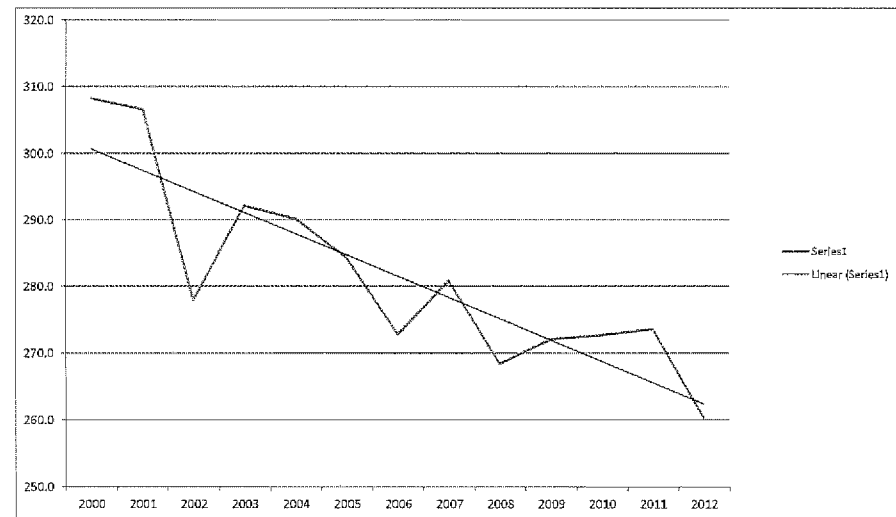
Commercial Net Customer Losses

	Period	Average Customers	Net Cust. Loss From Prior Yr.	Volume Margin Loss per Cust.	Total
23	FY 2000	17,617			
24	FY 2001	17,514	(103)	\$477.08	(\$49,139)
25	FY 2002	17,515	1	\$442.87	\$443
26	FY 2003	17,490	(25)	\$459.88	(\$11,497)
27	FY 2004	17,370	(120)	\$457.50	(\$54,900)
28	FY 2005	17,371	1	\$450.52	\$375
29	FY 2006	17,627	256	\$436.81	\$111,787
30	FY 2007	17,686	60	\$446.38	\$26,597
31	FY 2008	17,526	(160)	\$431.59	(\$69,199)
32	FY 2009	17,333	(193)	\$435.97	(\$84,069)
33	FY 2010	17,255	(78)	\$436.71	(\$34,209)
34	FY 2011	17,335	80	\$437.78	\$34,913
35	FY 2012	17,315	(20)	\$421.99	(\$8,299)
36		Slope = (20)			

(6) < 3-yr Avg

0 < Assume

Slope = (2.88)



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2013-00148  
Public Authority Usage Trend

Line No.

Public Authority Declining Usage

	a	b	c	d	e	f	g	h	i	j	m	n	o	p
	Period	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Per Book Ann. Revenues	Price Per Mcf	Price Change From Prior Yr	
1	FY 2000	88.6%	32,010	1,299,373	915,253	1,032,950	1,417,070	1,638	865.1		\$6,033,095	\$4.64		19.5421
2	FY 2001	109.0%	30,819	1,523,720	1,153,892	1,058,476	1,428,304	1,647	867.2	2.1	\$14,226,566	\$9.34	\$4.69	18.7122
3	FY 2002	91.5%	32,510	1,312,260	922,140	1,007,380	1,397,500	1,654	844.9	-22.3	\$8,081,250	\$6.16	-\$3.18	19.6554
4	FY 2003	108.7%	38,527	1,553,855	1,091,531	1,004,151	1,466,475	1,663	881.8	36.9	\$10,618,997	\$6.83	\$0.68	23.1672
5	FY 2004	96.2%	37,278	1,462,252	1,014,916	1,054,985	1,502,321	1,627	923.4	41.5	\$12,718,944	\$8.70	\$1.86	22.9121
6	FY 2005	93.0%	34,703	1,368,696	952,263	1,024,151	1,440,584	1,627	885.2	-38.1	\$12,916,333	\$9.44	\$0.74	21.3249
7	FY 2006	93.4%	34,345	1,260,163	848,021	908,048	1,320,190	1,621	814.3	-70.9	\$16,227,851	\$12.88	\$3.44	21.1855
8	FY 2007	95.8%	29,286	1,230,593	879,157	917,764	1,269,201	1,595	795.9	-18.4	\$12,639,426	\$10.27	-\$2.61	18.3662
9	FY 2008	96.7%	26,860	1,194,841	872,515	902,003	1,224,329	1,571	779.3	-16.6	\$13,375,983	\$11.19	\$0.92	17.0977
10	FY 2009	99.7%	28,868	1,196,939	850,525	852,780	1,199,194	1,565	766.5	-12.8	\$13,372,427	\$11.17	-\$0.02	18.4518
11	FY 2010	104.4%	26,069	1,194,421	881,593	844,056	1,156,885	1,577	733.4	-33.1	\$8,884,655	\$7.44	-\$3.73	16.5273
12	FY 2011	101.8%	31,576	1,168,840	789,924	776,118	1,155,034	1,569	736.2	2.8	\$7,548,925	\$6.46	-\$0.98	20.1272
13	FY 2012	77.7%	27,666	934,850	602,853	776,189	1,108,187	1,575	703.5	-32.7	\$6,755,345	\$7.23	\$0.77	17.5632
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15											R-Squared - of Volume Loss and Price Change			(0.63)
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Slope = (23)

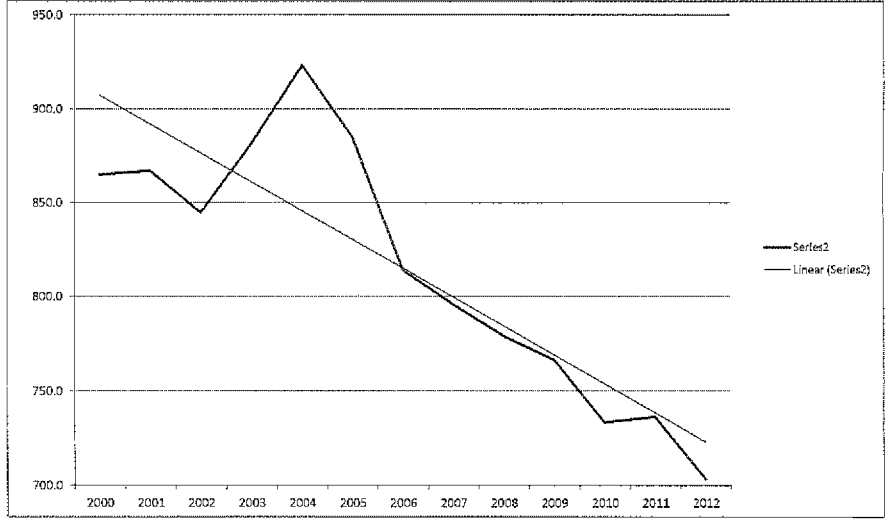
Public Authority Net Customer Losses

Period	Average Customers	Net Cust. Loss From Prior Yr.	Volume Margin Loss per Cust.	Total
FY 2000	1,638			
FY 2001	1,647	9	\$1,144.19	\$10,298
FY 2002	1,654	7	\$1,117.66	\$7,824
FY 2003	1,663	9	\$1,161.57	\$10,454
FY 2004	1,627	(36)	\$1,211.01	(\$43,596)
FY 2005	1,627	0	\$1,165.64	\$389
FY 2006	1,621	(6)	\$1,081.27	(\$6,668)
FY 2007	1,595	(27)	\$1,059.37	(\$28,162)
FY 2008	1,571	(24)	\$1,039.60	(\$24,517)
FY 2009	1,565	(7)	\$1,024.34	(\$6,658)
FY 2010	1,577	13	\$985.00	\$12,641
FY 2011	1,569	(9)	\$988.32	(\$8,401)
FY 2012	1,575	6	\$949.36	\$6,092

Slope = (8)

4 < 3-yr Avg

0 < Assume





Atmos Energy Corporation, Kentucky/Mid-States Division  
 Kentucky Jurisdiction Case No. 2013-00148  
 Commercial Usage Trend

Line No.

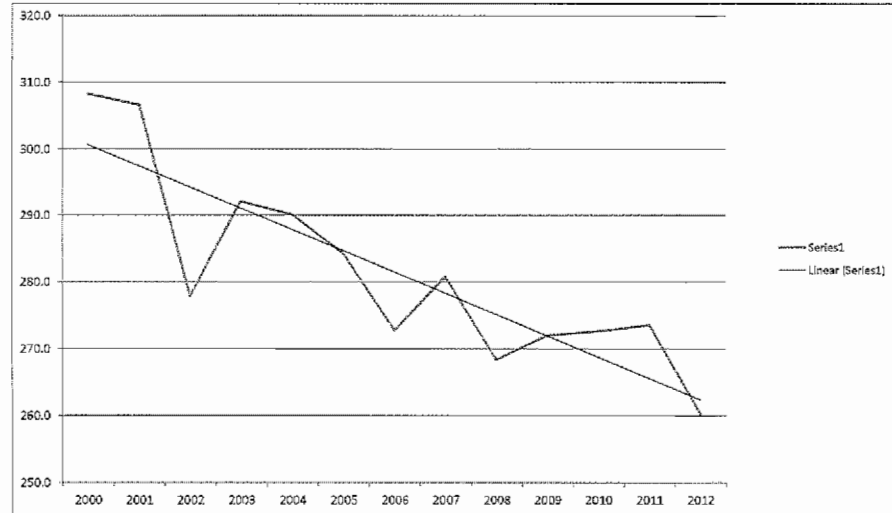
Commercial Declining Usage

	a	b	c	d	e	f	g	h	i	j	m	n	o	p
	Period	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Per Book Ann. Revenues	Price Per Mcf	Price Change From Prior Yr	
1	FY 2000	88.6%	160,765	5,031,902	3,102,722	3,501,716	5,430,896	17,617	308.3		\$26,542,629	\$5.27		9.1256
2	FY 2001	109.0%	150,305	5,691,711	3,888,051	3,566,547	5,370,207	17,514	306.6	-1.7	\$55,660,219	\$9.78	\$4.50	8.5820
3	FY 2002	91.5%	141,294	4,598,619	2,903,091	3,171,444	4,866,972	17,515	277.9	-28.7	\$31,200,936	\$6.78	-\$2.99	8.0670
4	FY 2003	108.7%	134,630	5,414,075	3,798,515	3,494,432	5,109,992	17,490	292.2	14.3	\$40,591,234	\$7.50	\$0.71	7.6975
5	FY 2004	96.2%	146,487	4,915,585	3,157,741	3,282,409	5,040,253	17,370	290.2	-2.0	\$47,446,376	\$9.65	\$2.15	8.4333
6	FY 2005	93.0%	150,825	4,719,028	2,909,128	3,128,742	4,938,642	17,371	284.3	-5.9	\$49,916,435	\$10.58	\$0.93	8.6827
7	FY 2006	93.4%	149,146	4,608,717	2,818,959	3,018,499	4,808,257	17,627	272.8	-11.5	\$61,713,498	\$13.39	\$2.81	8.4614
8	FY 2007	95.8%	155,760	4,836,441	2,967,322	3,097,631	4,966,750	17,686	280.8	8.0	\$32,159,317	\$10.78	-\$2.61	8.8068
9	FY 2008	96.7%	138,388	4,604,432	2,943,781	3,043,273	4,703,924	17,526	268.4	-12.4	\$57,898,758	\$12.57	\$1.79	7.8961
10	FY 2009	99.7%	145,178	4,708,056	2,965,916	2,973,780	4,715,920	17,333	272.1	3.7	\$55,811,081	\$11.85	-\$0.72	8.3758
11	FY 2010	104.4%	136,809	4,841,582	3,199,869	3,063,626	4,705,339	17,255	272.7	0.6	\$39,652,868	\$8.19	-\$3.66	7.9288
12	FY 2011	101.8%	152,517	4,794,545	2,964,339	2,912,529	4,742,736	17,335	273.6	0.9	\$35,277,164	\$7.36	-\$0.83	8.7984
13	FY 2012	77.7%	148,417	3,898,634	2,117,624	2,726,498	4,507,508	17,315	260.3	-13.3	\$32,406,587	\$8.31	\$0.95	8.5717
14											R-Squared - of Volume Loss and Price Change		0.00	
15		Slope Col k	(3.19)	13 years	Slope Col k	(3.39)	10 yr thru 2009							Slope = 0.033
16		Slope Col k	(1.46)	latest 5 year	Slope Col k	(3.06)	10 yr thru 2010	Slope = (2.88)						Assume > 0
17					Slope Col k	(1.85)	10 yr thru 2011							

Commercial Net Customer Losses

Period	Average Customers	Net Cust. Loss From Prior Yr.	Volume Margin Loss per Cust.	Total
FY 2000	17,617			
FY 2001	17,514	(103)	\$477.08	(\$49,139)
FY 2002	17,515	1	\$442.87	\$443
FY 2003	17,490	(25)	\$459.88	(\$11,497)
FY 2004	17,370	(120)	\$457.50	(\$54,900)
FY 2005	17,371	1	\$450.52	\$375
FY 2006	17,627	256	\$436.31	\$111,787
FY 2007	17,686	60	\$446.38	\$26,597
FY 2008	17,526	(160)	\$431.59	(\$69,199)
FY 2009	17,333	(193)	\$435.97	(\$84,069)
FY 2010	17,255	(78)	\$436.71	(\$34,209)
FY 2011	17,335	80	\$437.78	\$34,913
FY 2012	17,315	(20)	\$421.99	(\$8,299)

Slope = (20)  
 (6) < 3-yr Avg  
 0 < Assume



Atmos Energy Corporation, Kentucky/Mid-States Division  
Kentucky Jurisdiction Case No. 2013-00148  
Public Authority Usage Trend

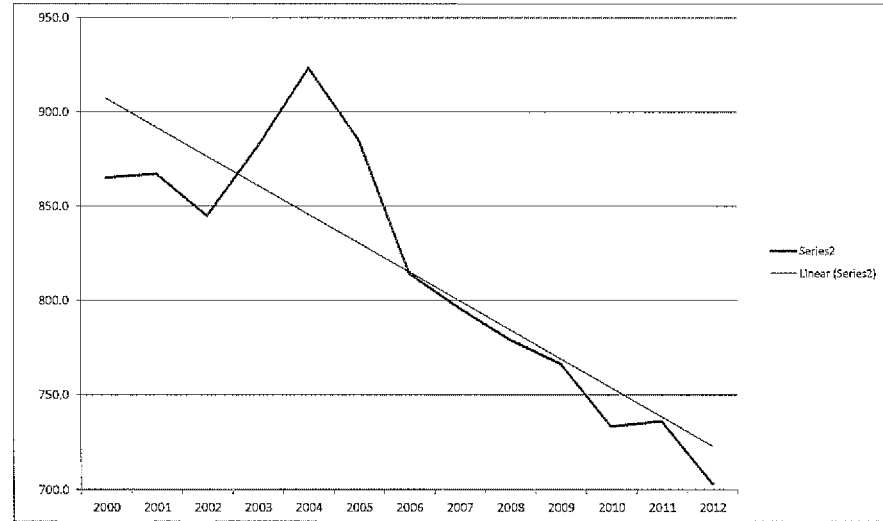
Line No.

Public Authority Declining Usage

	a	b	c	d	e	f	g	h	i	j	m	n	o	p
	Period	% Normal DD	Monthly Base Load	Total Volume	Annual Heating Load	Normal Heating Load	Normal Total	Average Customers	Normal per Cust	Volume Loss From Prior Yr	Per Book Ann. Revenues	Price Per Mcf	Price Change From Prior Yr	
1	FY 2000	88.6%	32,010	1,299,373	915,253	1,032,950	1,417,070	1,638	865.1		\$6,033,095	\$4.64		19.5421
2	FY 2001	109.0%	30,819	1,523,720	1,153,892	1,058,476	1,428,304	1,647	867.2	2.1	\$14,226,566	\$9.34	\$4.69	18.7122
3	FY 2002	91.5%	32,510	1,312,260	922,140	1,007,380	1,397,500	1,654	844.9	-22.3	\$8,081,250	\$6.16	-\$3.18	19.6554
4	FY 2003	108.7%	38,527	1,553,855	1,091,531	1,004,151	1,466,475	1,663	881.8	36.9	\$10,618,997	\$6.83	\$0.68	23.1672
5	FY 2004	96.2%	37,278	1,462,252	1,014,916	1,054,985	1,502,321	1,627	923.4	41.5	\$12,718,944	\$8.70	\$1.86	22.9121
6	FY 2005	93.0%	34,703	1,368,696	952,263	1,024,151	1,440,584	1,627	885.2	-38.1	\$12,916,333	\$9.44	\$0.74	21.3249
7	FY 2006	93.4%	34,345	1,260,163	848,021	908,048	1,320,190	1,621	814.3	-70.9	\$16,227,851	\$12.88	\$3.44	21.1855
8	FY 2007	95.8%	29,286	1,230,593	879,157	917,764	1,269,201	1,595	795.9	-18.4	\$12,639,426	\$10.27	-\$2.61	18.3662
9	FY 2008	96.7%	26,860	1,194,841	872,515	902,003	1,224,329	1,571	779.3	-16.6	\$13,375,983	\$11.19	\$0.92	17.0977
10	FY 2009	99.7%	28,868	1,196,939	850,525	852,780	1,199,194	1,565	766.5	-12.8	\$13,372,427	\$11.17	-\$0.02	18.4518
11	FY 2010	104.4%	26,069	1,194,421	881,593	844,056	1,156,385	1,577	733.4	-33.1	\$8,884,655	\$7.44	-\$3.73	16.5273
12	FY 2011	101.8%	31,576	1,168,840	789,924	776,118	1,155,034	1,569	736.2	2.8	\$7,548,925	\$6.46	-\$0.98	20.1272
13	FY 2012	77.7%	27,666	934,850	602,853	776,189	1,108,187	1,575	703.5	-32.7	\$6,755,345	\$7.23	\$0.77	17.5632
14														
15		Slope Col k	(15.35)	13 years	Slope Col k	(12.05)	10 yr thru 2009	Slope =	(23)		R-Squared - of Volume Loss and Price Change			(0.63)
16		Slope Col k	(18.19)	latest 5 year	Slope Col k	(16.48)	10 yr thru 2010							
17					Slope Col k	(19.01)	10 yr thru 2011							

Public Authority Net Customer Losses

Period	Average Customers	Net Cust. Loss From Prior Yr.	Volume Margin Loss per Cust.	Total
FY 2000	1,638			
FY 2001	1,647	9	\$1,144.19	\$10,298
FY 2002	1,654	7	\$1,117.66	\$7,824
FY 2003	1,663	9	\$1,161.57	\$10,454
FY 2004	1,627	(36)	\$1,211.01	(\$43,596)
FY 2005	1,627	0	\$1,165.64	\$389
FY 2006	1,621	(6)	\$1,081.27	(\$6,668)
FY 2007	1,595	(27)	\$1,059.37	(\$28,162)
FY 2008	1,571	(24)	\$1,039.60	(\$24,517)
FY 2009	1,565	(7)	\$1,024.34	(\$6,658)
FY 2010	1,577	13	\$985.00	\$12,641
FY 2011	1,569	(9)	\$988.32	(\$8,401)
FY 2012	1,575	6	\$949.36	\$6,092
Slope =	(8)			
		4 < 3-yr Avg		
		0 < Assume		





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-47**  
**Page 1 of 2**

**REQUEST:**

Regarding Atmos' response to AG 1-104 and Attachment 1, it appears that Atmos uses a 10-year trend in the decline of usage for Residential, Commercial and Public Authority to adjust revenues in Exhibit MAM-2 for Conservation and Energy Adjustments. Address the following.

- a. Explain why Residential usage declined significantly in FY 2006 and FY 2012 (compared to all other fiscal years) and explain why usage increased significantly in FY 2007 and FY 2011 (compared to all other fiscal years) and provide supporting documentation, calculations and explanations.
- b. Explain why Commercial usage declined significantly in FY 2002, 2006, 2008, and 2012 (compared to all other fiscal years) and explain why usage increased significantly in FY 2003, 2007, and 2009 (compared to all other fiscal years) and provide supporting documentation, calculations and explanations.
- c. Explain why Public Authority usage declined significantly in FY 2002, 2005, 2006, 2010, and 2012 (compared to all other fiscal years) and explain why usage increased significantly in FY 2003 and 2004 (compared to all other fiscal years) and provide supporting documentation, calculations and explanations.

**RESPONSE:**

- a) Attachment 1 to the Company's response to AG DR No. 1-104 was prepared using historical data including:
  - HDDs in column b in the Residential tab
  - Average monthly base load use for the class (column e in the Residential tab)
  - Total sales volume (column f in the Residential tab), and
  - Average customers (column j in the Residential tab)

The weather normalization of the above-stated historical data is readily apparent in the worksheet calculations. As stated in the Company's response to OAG DR No. 1-104 subparts (c) and (e), the Company's analysis of usage trends was on a customer class level, not on an individual customer level, and does take into consideration what motivating factors influence those trends. Therefore, the Company cannot offer conclusion to the noted changes in the class normalized



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usage for individual years cited. Also, please see the Company's response to OAG DR No. 2-46 subpart (a).

b) Attachment 1 to the Company's response to AG DR No. 1-104 was prepared using historical data including:

- Average monthly base load use for the class (column c for Commercial tab)
- Total sales volume (column d for Commercial tab), and
- Average customers (column h for Commercial tab)

The weather normalization of the above-stated historical data is readily apparent in the worksheet calculations. As stated in the Company's response to OAG DR No. 1-104 subparts (c) and (e), the Company's analysis of usage trends was on a customer class level, not on an individual customer level, and does take into consideration what motivating factors influence those trends. Therefore, the Company cannot offer conclusion to the noted changes in the class normalized usage for individual years cited.

c) Attachment 1 to the Company's response to AG DR No. 1-104 was prepared using historical data including:

- Average monthly base load use for the class (column c for Public Authority tab)
- Total sales volume (column d for Public Authority tab), and
- Average customers (column h for Public Authority tab)

The weather normalization of the above-stated historical data is readily apparent in the worksheet calculations. As stated in the Company's response to OAG DR No. 1-104 subparts (c) and (e), the Company's analysis of usage trends was on a customer class level, not on an individual customer level, and does take into consideration what motivating factors influence those trends. Therefore, the Company cannot offer conclusion to the noted changes in the class normalized usage for individual years cited.

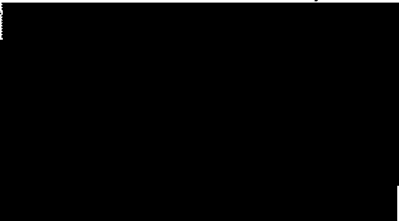
Respondent: Mark Martin



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**REQUEST:**

Regarding Atmos' response to AG 1-105, and volumes at Confidential Attachment 3 and Confidential Attachment 4, address the following for Commercial and Transportation customers.

- a. Atmos response to AG 1-105(a) states that four customer adjustments were made to reflect increased customer usage and two adjustments were proposed to reflect reduced usage. Please cite to Confidential Attachments 1 through 4 and identify these customers and the amount of increased and decreased usage for each customer, or provide additional related calculations and documentation to show this change in usage for each customer. Explain if the total increase or decrease in usage was greater and explain the reason for the change in usage for each customer and provide related analysis and documentation to support this change.
- b. Explain if Confidential Attachment 3 reflects the actual baseline 2012 volumes or if this reflects 2013 volumes (both known and projected), or explain the source and volumes at Confidential Attachment 3. Explain how volumes at Confidential Attachment 3 were used to determine projected volumes or actual volumes at Confidential Attachment 4, or otherwise explain how projected volumes and actual volumes at Confidential Attachment 4 were determined and provide supporting documentation and calculations.
- c. The response to AG 1-105(c) states that Confidential Attachment 4 compares the "adjusted" total volume per month to actual usage for January to June 2013. Explain if the "adjusted" usage per month is intended to reflect projected volumes for months January to June 2013 or intended to reflected projections for a different year and provide supporting documentation and calculations. Explain if the "actual" usage per month is intended to reflect volumes for months January to June 2013 or some other period and provide supporting documentation and calculations.
- d. Atmos response to AG 1-105(a) states that four customer adjustments were made to reflect increased customer usage and two adjustments were proposed to reflect reduced usage. However, at Confidential Attachment 4 for the period January to June 2013, **BEGIN CONFIDENTIAL \*\*\*** 

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[REDACTED]

\*\*\* END CONFIDENTIAL.

Explain Atmos' treatment of these adjustments and related amounts and explain how four customer adjustments reflect increased customer usage and two reflect reduced usage.

- e. Atmos response to AG 1-105(a) states that four customer adjustments were made to reflect increased customer usage and two adjustments were proposed to reflect reduced usage. However, at Confidential Attachment 4 for the period January to June 2013, **BEGIN CONFIDENTIAL** [REDACTED] **\*\*\*END CONFIDENTIAL**. At Confidential Attachment 4, explain why it would not be more accurate to substitute actual customer usage for January to June 2013 for Atmos' projected and adjusted customer usage for January to June 2013, because isn't actual usage for these same months more accurate than previously projected usage for these same months. Explain why Atmos believes that "projected" usage for January to June 2013 is better and more accurate for purposes of Atmos' adjustment, rather than using "actual" usage for January to June 2013 and provide related supporting documentation.

**RESPONSE:**

This data request references Confidential information. The Company's response to this data request does not contain any Confidential information.

- a) The four customer adjustments made to reflect increased usage compared to the reference period ending December 2012 were for Premise Nos. 170395, 403494, 170394, and 316087. On OAG DR No. 1-105 Attachment 1, actual volumes for the 24 month period ending December 2012 are found on line numbers 98, 214, 97 and 185, respectively. On OAG DR No. 1-105 Attachment 2, the proposed volume adjustments compared to the reference period ending December 2012 are found beginning on line numbers 62, 66, 70 and 74, respectively. In the exhibit prepared in response to OAG DR No. 1-105, on Attachment 3, compiling the per books volumes for the reference period ending December 2012 the adjustment included in Exhibit MAM-3 and the total annual adjusted test year, data for the four customer premises are found beginning on line numbers 16, 28, 37 and 49, respectively. In the exhibit prepared in response to OAG 1-105, on Attachment 4, comparing the adjusted test year to the per books volumes for the period of January through June 2013, data for the four customer premises are found beginning on line numbers 11, 19, 25 and 33, respectively.

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The two customer adjustments made to reflect decreased usage compared to the reference period ending December 2012 were for Premise Nos. 177357 and 233461. On OAG DR No. 1-105 Attachment 1, actual volumes for the 24 month period ending December 2012 are found on line number 148 for premise 233461. Premise 177357 is a sales customer, not reported on the transportation report in Attachment 1. On OAG DR No. 1-105 Attachment 2, the proposed volume adjustments compared to the reference period ending December 2012 are found beginning on line numbers 78 and 82, respectively. In the exhibit prepared in response to OAG DR No. 1-105, on Attachment 3, compiling the per books volumes for the reference period ending December 2012 the adjustment included in Exhibit MAM-3 and the total annual adjusted test year, data for the two customer premises are found beginning on line numbers 61 and 70, respectively. In the exhibit prepared in response to OAG DR No. 1-105, on Attachment 4, comparing the adjusted test year to the per books volumes for the period of January through June 2013, data for the two customer premises are found beginning on line numbers 41 and 47, respectively.

The total of all Contract Adjustment Bills & Volumes for adjustments applied to the reference period ending December 2012, including the six customers detailed above plus the annualized volumes for one new customer is a net increase of 165,435 Mcf as shown on Exhibit MAM-2, column c, line 24.

- b) Confidential Attachment 3 was created in response to OAG DR No. 1-105, compiling for each customer with a volume increase or decrease compared to the reference period ending December 2012, the per books data for the reference period (from OAG DR No. 1-105 Attachment 1), the monthly adjustment by billing block proposed in Exhibit MAM-3 (from OAG DR No. 1-105 Attachment 2) and the sum of those two components for a total adjusted test year volume by billing block by month. This monthly total adjusted test volume is also utilized in OAG DR No. 1-105 Attachment 4. All calculations in support of OAG DR No. 1-105 Attachment 4 are contained in the response to OAG DR No. 1-105.
- c) The "adjusted" total usage per month represents the total usage per month in the forecast test year ending November 2014. The "actual" usage per month is the data for January through June 2013. All associated calculations related to contract adjustments for the test year are contained in the Company's responses to OAG DR No. 1-105 and Staff DR No. 2-28.
- d) The customer adjustments cited by the Company were made to reflect increased or decreased usage compared to the reference period ending December 2012. This reference point is clearly articulated in testimony and in discovery

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responses. The comparisons made in this question are for the test year versus actual data now available for January through June 2013. OAG DR No. 1-105 subpart (c) requested this particular data comparison. This post-2012 data was not considered nor was it available at the time the Company prepared its rate filing.

- e) Compilation of data for the reference period ending December 2012 requires resources to ensure that data is appropriate for use in a rate case. Billing corrections, if any, for example, must be applied to the appropriate period. Research and adjustments by the Company are necessary in the development of the test year ending November 2014. The Company did not "project" usage for January through June 2013.

Respondent: Mark Martin



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**REQUEST:**

Regarding Atmos response to AG 1-052 Attachment 1 regarding the cost/benefit analysis and cost savings of Wireless Meter Reading (WMR), and Atmos' response to Staff 2-59 regarding FR 16(12)(f) related to installation of WMR beginning in October 2013 with estimated completion in September 2014, address the following:

- a. Show the total costs (both expense and capital) included in the test period and forecasted test period by account number and description related to WMR, and identify the number of WMR devices included in these costs by location. Explain if only CWIP/capital costs of WMR have been included in the forecasted test period.
- b. Regarding the WMR estimated construction costs of \$2.12 million at FR 16(12)(f), provide the number of WMR devices this includes and provide the average capital cost per WMR device along with all related supporting documentation and calculations.
- c. Please reconcile the total capital cost of \$2.12 million to copies of invoices/purchase orders (and provide these copies of invoices/purchase orders) and provide related documentation and calculations.
- d. Regarding the WMR estimated construction costs of \$2.12 million at FR 16(12)(f), provide this estimated cost by each category/component including the capital cost of the WMR, AFUDC, capitalized labor, and all other costs. Provide related supporting documentation and calculations.
- e. Atmos' response to Staff 2-59(f) states that a pilot project of 500 meters was installed in Livermore, KY in 2011-2012. Show the amount of these meter costs included in the forecasted test period and show costs by account and description, including plant in service, CWIP, accumulated depreciation, and depreciation expense.
- f. Atmos' response to Staff 2-59(f) states that a pilot project of 500 meters was installed in Livermore, KY in 2011-2012. Provide the average capital costs per WMR device (and provide related documentation and calculations) and explain why this average cost per WMR device varies from the average cost per WMR device related to the \$2.12 million included at FR 16(12)(f) and previously addressed at this data request.



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**RESPONSE:**

- a) Please see Attachment 1 for estimated costs related to the WMR project, all of which will occur in the forecasted test period. The \$2.12 million included in the forecasted test period is all capital costs.
- b) The proposed WMR project will allow for the installation of approximately 20,000 endpoints at an average cost to the Company of \$106 per endpoint in year one of the project. The average cost is expected to drop to \$100 per endpoint after the first year. Also, please see the response to subpart (d).
- c) Nothing has been purchased at this time.
- d) Please see Attachment 1 for estimated costs related to the WMR project.
- e) When Atmos Energy purchased the Livermore assets, all meters had to be changed out. There was no specific project set up, and the meters purchased were handled as all other meter purchases and went through a blanket functional project. Therefore, the specific costs are embedded with all meters purchased for Kentucky. The meter functional is closed to account 38100.
- f) Please see the response to subpart (e).

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-49\_Att1 - WMR Costs.xlsx, 1 Page.

Respondent: Earnest Napier

<b>KY - FY 14- WMR Project Cost per index (est)</b>				
	<b>Cost ea.</b>	<b>QTY</b>	<b>Total</b>	<b>Comments</b>
Sensus Endpoint	\$60.50	20,000	\$1,210,000	
Contractor Labor install	\$4.00	20,000	\$80,000	We pay temp agency \$19.71 per hour. We think we will average 6 per hour
Company Labor programming	\$2.00	20,000	\$40,000	Average \$20 wage per hour est /moving target , lots of folks programming/ should average 10-12 endpoints per hour
Company Labor OH	\$1.50	20,000	\$30,000	Benefits 60.74% work comp 2.65 Payroll 8%
<b>Totals Direct</b>	<b>\$68.00</b>	<b>20,000</b>	<b>\$1,360,000</b>	
rutts	\$0.80	20,000	\$16,000	40%
SS OH	\$6.05	20,000	\$120,904	8.89%
BU OH	\$7.30	20,000	\$145,928	10.73%
State OH	\$14.52	20,000	\$290,496	21.36%
<b>Total Overheads</b>	<b>\$28.67</b>			
<b>Grand Total</b>	<b>\$96.67</b>			
<b>Total for 20k endpoints</b>	<b>\$1,933,328</b>			
<b>Antenna Cost</b>	<b>\$184,000</b>			
<b>Total FY 14</b>	<b>\$2,117,328</b>			



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**REQUEST:**

Regarding Atmos response to AG 1-052 Attachment 1 regarding the cost/benefit analysis and cost savings of Wireless Meter Reading (WMR), and Atmos' response to Staff 2-59 regarding FR 16(12)(f) related to installation of WMR beginning in October 2013 with estimated completion in September 2014, address the following:

- a. Identify the total cost savings included in the test period and forecasted test period by account number and description related to WMR (and provide supporting documentation and calculations), and reconcile these savings to AG 1- 052 Attachment 1 and identify the reasons for any differences in cost savings per average WMR device. Explain why the estimated costs savings should not be reflected in the forecasted test period.
- b. Atmos' response to Staff 2-59(e) states that the primary savings of WMR is related to labor costs, but Atmos does not anticipate any WRM savings during the service period because it prefers to reduce labor costs via attrition rather than forced reduction and because savings will lag the installation time period. Explain if the AMR savings at AG 1-052 Attachment 1 are "known and measurable" and why these savings should not be reflected in the forecasted test period, or explain the purpose of these savings calculations if they are not known and measurable.
- c. Explain why it is reasonable to include "estimated" costs of WMR devices in the forecasted test period but not include the related "estimated" savings.
- d. Explain why the vehicle savings and service cost savings at AG 1-052 will not be immediate, and why these cost savings should not be included in the forecasted test period.

**RESPONSE:**

- a) The savings related to the WMR project will not occur immediately. The majority of the cost savings will be labor expenses, which will occur in future years as the Company prefers to reduce labor costs via attrition and not forced reduction. Additionally, the vehicles used for meter reading cannot be eliminated until the end of the lease period. Thus, no savings from the WMR project were included in the forecasted test period.
- b) The timing of savings is not predictable and thus is not known and measurable. The numbers in Attachment 1 to the Company's response to OAG DR No. 1-052 reflect a full roll-out of WMR and an estimate of savings that the Company would hope to achieve over a prolonged period.

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- c) The estimated WMR costs will be incurred during the forecasted test period. The estimated savings are not immediate and are only realized over a prolonged period of time, not in the forecasted test period.
- d) The Company's vehicles are leased and cannot be eliminated until the end of the lease. Also, please see the response to subpart (b).

Respondent: Earnest Napier



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**REQUEST:**

Atmos' response to AG 1-112(b) states that the Consumer Price Index is reasonable for forecasting cost changes, address the following:

- a. Identify all specific costs of Atmos that change in relation to the specific CPI for that product or service of Atmos and provide related documentation to support this conclusion.
- b. Explain and cite all CPI for a specific product or service that is used specifically by Atmos to reflect changes in its actual costs.
- c. Explain if Atmos uses any component of Consumer Price Index for calculating or determining increases in payroll for employees (cost of living increases, employee bonus, etc.) , explain why or why not.
- d. Identify the CPI (and change in CPI) for each product and service, and reconcile the CPI product and service to the same product and service provided by Atmos and to the same expenses/costs incurred by Atmos.

**RESPONSE:**

- a) For the purpose of establishing test year expenses, the Company applied a 2.7% inflation factor to all cost elements, excluding labor, benefits, rent and bad debt. Please refer to Exhibit JCD-1 to Mr. Josh Densman's Direct Testimony for the specific cost elements that were adjusted for inflation. The Company does not use specific inflation factors for each cost element but rather cost elements are adjusted for inflation in the aggregate using the CPI Index for the Midwestern Region.
- b) Please see the response to subpart (a).
- c) Please see the response to subpart (a).
- d) Please see the response to subpart (a).

Respondent: Josh Densman





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**REQUEST:**

Atmos' response to AG 1-121(i) Attachment 3 indicates that a significant percentage of Officer payroll was capitalized (for years 2010 to 2013), provide a copy of the Company policy that explains how and why a large percentage of Officer salary is capitalized and provide a citation to GAAP for accounting policies that support this capitalization policy. Explain when Atmos adopted this policy of capitalizing significant portions of Officer payroll.

**RESPONSE:**

The Company's capitalization of Officer payroll is based upon the FERC Code of Federal Regulations, Gas Plant Instructions 3(12), which states:

"General administration capitalized includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work."

Respondent: Jason Schneider



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**REQUEST:**

Atmos' response to AG 1-121(a) and Attachment 1 do not show any payroll amounts included in the forecasted test period for any of the Officers, and no amounts allocated or assigned. Address the following:

- a. Explain if the zero amount of Officer costs shown for the fully forecasted test period at Attachment 1 is intended to indicate that no Officer payroll costs were included in the fully forecasted test period, amounts were included in the forecasted test period but cannot be identified by Atmos for some reason, or some other explanation.
- b. Explain why Atmos cannot identify Officer payroll costs included in the fully forecasted test period and explain why this is not a violation or inconsistency with the Filing Requirements, and explain why the "accounting controls" of the budgeting process do not allow these amounts to be determined or identified.
- c. Explain how the CAM attached as Exhibit JLS-1 to Mr. Schneider's testimony can be used to identify and determine the specific amount of Officer payroll included in the fully forecasted test period, and provide all citations and related calculations.
- d. Explain how the AG can determine and confirm the amount of Officer payroll costs included in the forecasted test period if Atmos cannot make this determination.

**RESPONSE:**

- a) The payroll information included in the fully forecasted test period includes all employee wages. In pulling together the information for the filing, the Company did not specifically break out wages for any employee categories, such as Officers, because the Company's labor sub-accounts make no distinction between employee categories.
- b) As noted in the response to subpart (a), the Company's labor sub-accounts make no distinction between employee categories; therefore, no information exists for specific employee categories. The Company would note that the June 26, 2013 letter from Commission Staff advised that the Company's filing met the Minimum Filing Requirements, so the Company does not consider itself in violation. The budgeting process and account process does not record information into the general ledger in a manner that distinguishes between employee categories, rather only one set of labor sub-accounts exists in the general ledger. The Company does not deem this a deficiency of its "accounting controls."

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- c) The CAM, attached as Exhibit JLS-1 to Mr. Jason Schneider's Direct Testimony, cannot be used to determine specific amounts of Officer payroll in the fully forecasted test period. The CAM is a manual that discusses how actual costs are allocated on the Company's books and records.
  
- d) The Company provided Officer payroll costs for the Base Period in Attachment 1 and Supplemental Attachment 1 to the Company's responses to OAG DR No. 1-121. A 3% increase on these costs from the Base Period to the Test Period would theoretically provide an estimate of these costs for the period in question. As stated in previous responses, the Company was not required and did not forecast labor costs at this level for the purpose of this rate case.

Respondent: Jason Schneider



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**REQUEST:**

Atmos' response to AG 1-122 states that stock grants were made in November 2012 for MIP participants who elected to convert some or all of their bonus into company stock for the Oct. 1, 2011 to Sept. 30, 2012 fiscal year. Address the following:

- a. Explain the difference in the accounting/bookkeeping treatment and timing of recognition of the costs of "stock grants" compared to "bonuses", and explain if certain of these costs/expenses were deferred recognition in the fiscal year 2012.
- b. Explain how the difference in accounting/bookkeeping treatment of "stock grants" versus "bonuses" impacted the amounts included in the base period and forecasted test period and provide related supporting documentation and calculations. For example, if the recognition of certain costs were deferred and recognized in the forecasted test period, explain this treatment and why it is reasonable.

**RESPONSE:**

- a) Under the Management Incentive Plan (MIP), participants have the opportunity to earn a bonus if a target Earnings per Share (EPS) amount is achieved in the fiscal year. Prior to the start of the fiscal year, these employees elect to receive their bonus, if achieved, in the form of cash, bonus stock or time-lapse restricted stock units, or a combination thereof. The bonus amount is expensed in the fiscal year in which it is earned. If the employee elects to receive cash, the bonus amount is paid in cash. If the employee elects to receive bonus stock, the bonus is equal to 105% of the bonus amount and is paid in the form of Company stock. The additional 5% is expensed at the time of grant of the Company stock. If the employee elects to receive time-lapse restricted stock units, the bonus is equal to 120% of the bonus amount and contains a service condition that the employee must render continuous services to the Company for a period of three years from the date of grant. The additional 20% is expensed ratably over the three year vesting period, or achievement of retirement eligible status. An employee reaches retirement eligible status at age 55 and three years of service with the Company. Grants of time-lapse restricted stock units to employees who have reached retirement eligible status are expensed on the date of grant.
- b) As explained in subpart (a), if the employee elected to receive their bonus in time-lapse restricted stock, and was under the age of 55, the amount would be expensed ratably over the three year vesting period. Restricted stock expense is included in our O&M under employee welfare. The employee welfare was forecasted using a 3% factor. There were no adjustments made to the

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forecasted data related to restricted stock expense.

Respondent: Josh Densman





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**REQUEST:**

AG 1-125(c) request copies of compensation studies/surveys and related supporting documentation that were relied upon for establishing compensation of Officers (and this same issue in this data request is also applicable to AG 1-124 to some degree). Atmos' response states that Base Pay is established by the Board of Directors with the assistance of Pay Governance, LLC, and Board of Director information must be reviewed at the Company's corporate offices in Dallas, Texas. Address the following:

- a. Explain why compensation studies/surveys and related supporting documentation are required to be reviewed at Atmos' corporate offices in Dallas, Texas and cite to Commission precedent for this treatment.
- b. Explain if it is Atmos' position that compensation studies/surveys and related supporting documentation and calculations that establish the amount of Officer payroll costs for FY 2010 through the forecasted test period needs to be reviewed at corporate offices because the information is confidential (or can the confidential compensation studies/surveys be provided to AG without requiring a trip to corporate offices).
- c. Explain if compensation studies/surveys are specifically available for Officer payroll costs for FY 2010 through the forecasted test period, or identify the periods for which this information is available.
- d. Explain if it is Atmos' position that the actual compensation studies/surveys are not required to be reviewed at Atmos corporate offices, rather it is the Board of Director Minutes approving the Officer's payroll that are considered confidential and need to be reviewed at Atmos' corporate offices.

**RESPONSE:**

- a) Pay Governance LLC, the independent executive compensation consultant to the Human Resources ("HR") Committee of our Board of Directors, provides advice each year to the HR Committee concerning all compensation (base salary, annual incentive compensation and long-term incentive compensation) of executive officers. Detailed information regarding the process followed by Pay Governance and the HR Committee in considering and approving compensation for the Company's executive officers may be found in the proxy statement the Company files electronically with the U.S. Securities and Exchange Commission ("SEC") each December. This information is publicly available on the SEC's website at [www.sec.gov](http://www.sec.gov). Pay Governance also provides advice each year to the HR Committee concerning the same compensation elements for each of our non-executive officers and division presidents. Pay Governance bases such advice

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on data obtained from a number of sources, including, but not limited to, a number of national compensation surveys prepared by Towers Watson and the American Gas Association. Pay Governance has not provided copies of such surveys to the HR Committee. With respect to related supporting documentation, any written reports prepared by Pay Governance in connection with its presentations to the HR Committee and Board of Directors concerning the compensation of all officers and division presidents are copyrighted materials and are considered proprietary and confidential. It is the general policy of the Company that the minutes of all meetings of our Board and Board committees and related materials are to be reviewed at the Company's corporate headquarters. However, a copy of all such relevant written reports is being provided as Attachment 1 on a confidential basis.

- b) Please see the response to subpart (a).
- c) Please see the response to subpart (a).
- d) Please see the response to subpart (a).

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-55\_Att1 - Pay Governance (CONFIDENTIAL).pdf, 51 Pages.

Respondent: Josh Densman



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**REQUEST:**

Atmos' response to AG 1-127 states that the requested payroll impacts cannot be made available at "individual employee levels", but only at Kentucky rate division levels. The AG data request does not request information at the individual employee level, please provide information at the Kentucky rate division level as originally requested for each type of payroll change identified.

**RESPONSE:**

Please see Attachment 1. The Company prepared this document within the parameters requested by the OAG, but did not file its application using the method requested.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-56\_Att1 - Payroll, Labor, Benefits.xlsx, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation  
Payroll, Labor and Benefits

<b>Total Labor</b>			
2012 Labor	10,448,116	Base Period Labor	10,934,189
Overtime increase	105,834	Overtime increase	36,698
Merit increase	246,566	Merit increase	411,098
Other	133,673	Other	96,333
Base Period Labor	10,934,189	Forecasted Period Labor	11,478,317
<b>O&amp;M Labor</b>			
2012 Labor	4,728,247	Base Period Labor	5,038,595
Overtime increase	47,895	Overtime increase	16,911
Merit increase	111,562	Merit increase	189,438
Other	150,871	Other	94,406
Base Period Labor	5,038,595	Forecasted Period Labor	5,339,350
<b>Capital Labor</b>			
2012 Labor	5,719,869	Base Period Labor	5,895,594
Overtime increase	57,939	Overtime increase	19,787
Merit increase	134,984	Merit increase	221,659
Other	(17,198)	Other	1,927
Base Period Labor	5,895,594	Forecasted Period Labor	6,138,967
<b>Total Employee Benefits</b>			
2012 Benefits	4,453,878	Base Period Benefits	6,222,061
Change in benefit costs related to medical, pension, etc	1,768,183	Change in benefit costs related to medical, pension, etc	574,438
Base Period Benefits	6,222,061	Forecasted Period Benefits	6,796,500
<b>O&amp;M Benefits</b>			
2012 Benefits	2,157,841	Base Period Benefits	2,867,188
Change in benefit costs related to medical, pension, etc	709,347	Change in benefit costs related to medical, pension, etc	294,340
Base Period Benefits	2,867,188	Forecasted Period Benefits	3,161,528
<b>Capitalized Benefits</b>			
2012 Benefits	2,296,037	Base Period Benefits	3,354,873
Change in benefit costs related to medical, pension, etc	1,058,836	Change in benefit costs related to medical, pension, etc	280,099
Base Period Benefits	3,354,873	Forecasted Period Benefits	3,634,972
<b>Total Payroll Costs</b>			
2012 Payroll Costs	889,257	Base Period Payroll Costs	747,258
Increase due to payroll increase	(141,999)	Increase due to payroll increase	36,981
Base Period Payroll Costs	747,258	Forecasted Period Payroll Costs	784,239
<b>O&amp;M Payroll Costs</b>			
2012 Payroll Costs	338,313	Base Period Payroll Costs	344,344
Increase due to payroll increase	6,031	Increase due to payroll increase	20,461
Base Period Payroll Costs	344,344	Forecasted Period Payroll Costs	364,805
<b>Capitalized Payroll Costs</b>			
2012 Payroll Costs	550,944	Base Period Payroll Costs	402,914
Increase due to payroll increase	(148,030)	Increase due to payroll increase	16,521
Base Period Payroll Costs	402,914	Forecasted Period Payroll Costs	419,435



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-57**  
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**REQUEST:**

Atmos' response to AG 1-130 and Attachment 1 states that the FY 2014 merit budget is 3% of the September 1, 2013 base salaries and that pay ranges were increased by 1.5% over FY 2013. Address the following:

- a. Provide the amount of Atmos' September 1, 2013 base salaries used for determining the 3% merit budget in the forecasted test period of this filing and provide the related 3% merit budget amounts to be paid based on the September 1, 2013 base salaries. If September 1, 2013 base salaries are not available then provide this information for August 1, 2013 and the related 3% merit budget amount to be paid based on the August 1, 2013 base salaries.
- b. Explain and show the August 1, 2013 and/or September 1, 2013 base salary amounts used for determining the 3% merit budget and provide the base salary amounts included in the base period and forecasted test period of this rate case, and explain the reasons for differences between these base salary amounts for each related period.
- c. Explain and show the August 1, 2013 and/or September 1, 2013 base salary amounts and the related amount of the 3% merit budget, and provide the base salary amounts included in the base period and forecasted test period of this rate case and the related amount of the 3% merit budget for these amounts, and explain the reasons for differences between these 3% merit budget amounts for each related period.
- d. Explain if the increase in pay range of 1.5% affects the calculation of the 3% merit pay for individual employees and explain this process and impact. Also, explain if an employee's specific pay is increased for the 1.5% pay range increase before or after the 3% merit pay, or explain if the 1.5% pay range increase is not a specific pay increase for an employee, but rather a range of payroll that an employee falls under.

**RESPONSE:**

- a) Please refer to the workpaper "FY13 OM forecast.xlsx" provided in the Company's responses to Staff DR No. 1-59 and OAG DR No. 1-086. This filing shows labor expense by month and includes the 3% escalator for merit increase.
- b) Please refer to the workpaper "FY13 OM forecast.xlsx" provided in the Company's responses to Staff DR No. 1-59 and OAG DR No. 1-086.

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- c) Please refer to the workpaper "FY13 OM forecast.xlsx" provided in the Company's responses to Staff DR No. 1-59 and OAG DR No. 1-086.
- d) The merit increase is not affected by the pay range increase. The 1.5% range increase is not a specific pay increase for an employee.

Respondent: Josh Densman





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-58**  
**Page 1 of 4**

**REQUEST:**

Regarding Atmos' response to AG 1-131 and Attachments 1-4, Atmos response to AG-1-131(h) states that short-term or annual incentive awards **under the Variable Pay Plan (VPP) for employees in grades 1 - 7** are based on performance targets set by the Board of Directors and tied to annual profitability goals expressed as Earnings Per Share (EPS). These VPP incentive awards will not be paid if Company performance is below the established threshold EPS level and when threshold EPS is met or exceeded then an "Award Percentage" is determined by measuring where actual EPS falls between the fiscal year's Threshold EPS and Maximum EPS. Address the following **for incentive awards under the Variable Pay Plan:**

- a. Explain if Threshold, Maximum, and actual EPS is determined on a consolidated Atmos' basis, for each division, for each state operation, or if it is determined on a jurisdictional regulatory basis for Kentucky and other states (such as the jurisdictional financials used for Kentucky operations for this rate case), and provide copies of Company policy that documents this.
- b. Provide the Threshold EPS, the Maximum EPS, and actual EPS for FYs 2008 through 2014 (or the last information available) or explain if EPS is determined based on something other than a FY basis, and provide these EPS for the most recent six year period, along with related calculations and supporting documentation (including all threshold/target EPS calculations based on information from other utility companies). Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- c. Provide the actual EPS and the related calculation for the FYs 2008 through 2014 and provide supporting documentation. Explain why the actual EPS varied for each year from 2008 to 2014. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- d. Provide the "Award Percentage" for each of the periods 2008 through 2014 and explain how this was determined based on the actual EPS, Threshold EPS, and Maximum EPS. Provide copies of Company policy identifying the Threshold EPS and Maximum EPS for each year. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).

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**Question No. 2-58**  
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- e. Provide the amount expensed related to the VPP for each of the periods 2008 through 2014 along with related calculations and documentation, and provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- f. Provide the amount expensed related to the VPP and included in the base period and fully forecasted test period and provide related calculations and supporting documentation.
- g. Clarify if EPS is the only performance target and identify all other performance targets that are tied to financial, operational, safety/service quality, and other matters and provide related calculations.
- h. Explain why Atmos should recover the full amount of its VPP expense in this rate case from its customers when there are no performance targets that provide specific benefits to customers, such as performance targets related to safety/service quality and other beneficial performance targets.

**RESPONSE:**

- a) Atmos Energy's EPS is determined on a consolidated Atmos Energy basis. Please see Attachment 1 for a copy of the VPP policy.
- b) Please see Attachment 2 for Threshold EPS, Maximum EPS and Actual EPS for the most recent six years. EPS is determined on a fiscal year basis. Please see Attachment 3 for calculation of the actual diluted EPS for FY 2012. For the calculation of actual diluted EPS for fiscal years 2012-2010, refer to page 105 of the September 30, 2012 Form 10-K. For the calculation of actual diluted EPS for fiscal years 2009-2007, refer to page 68 of the September 30, 2009 Form 10-K. The Company's Form 10-Ks are located on the Company's website at <http://www.investquest.com/iq/a/ato/fin/10k/index.htm>.
- c) Actual EPS provided in response to subpart (b). Based on guidance issued by the Financial Accounting Standards Board, effective starting in fiscal 2010, since the Company has non-vested share-based payments with a nonforfeitable right to dividends or dividend equivalents (referred to as participating securities), the Company is required to use the two-class method of computing earnings per share. For changes in actual EPS due to changes in earnings, please refer to the Management's Discussion and Analysis in the Company's Form 10-Ks.
- d) Please see Attachment 4.

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- e) Please see Attachment 5. Both the VPP and MIP expense are recorded to the same subaccount 07452. Attachment 5 includes a break-out of the VPP and MIP expense separately and what portion was allocated to the state of Kentucky. Please note that there have been no payouts of the VPP or MIP related to fiscal years 2013 or 2014.
- f) Please see Attachment 6.
- g) EPS is the Company's net income divided by total shares outstanding and is considered to be a company's quantity of earnings. Net income is enhanced by both maximizing revenues and controlling expenses. Therefore, higher productivity, more careful management of operations and maintenance costs, and other customer-oriented goals improve net income. As a result, EPS is an important benchmark of the benefit provided to both customers and shareholders.
- h) Atmos Energy provides several incentive plans in order to allow it to compete for and retain a workforce of highly skilled employees. The Company believes these are valid business expenses required to attract and retain quality employees that perform activities that are necessary to provide safe and reliable gas service. Employees must meet individually established performance goals based on department goals.

VPP offers award opportunities when the employee achieves expected levels of performance and the Company achieves desired levels of performance. Performance targets are expressed in Earnings per Share (EPS). Employees understand that the best way in which they can influence EPS results is being mindful of unnecessary costs, providing good customer service, reducing safety incidents, and increasing productivity. These actions are beneficial to Atmos Energy's customers, employees, shareholders and the communities served by the Company. Company EPS is a measure that embodies many elements of successful operations and performance, and it provides all participants in the Atmos Energy organization with the singular line of sight which is clear and easy for participants to understand.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-58\_Att1 - Variable Pay Plan (VPP).pdf, 6 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-58\_Att2 - VPP EPS Amounts.xlsx, 1 Page.

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ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-58\_Att3 - Diluted EPS Calc FY12 VPP and MIP.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, OAG\_2-58\_Att4 - FY07-FY12 VPP Performance.pdf, 5 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, OAG\_2-58\_Att5 - VPP and MIP Expense FY09-FY12.xls, 1 Page

ATTACHMENT 6 - Atmos Energy Corporation, OAG\_2-58\_Att6 - VPP and MIP Expense Summary.xlsx, 34 Pages.

Respondent: Josh Densman

**ATMOS ENERGY CORPORATION**  
**VARIABLE PAY PLAN FOR EMPLOYEES**  
(as amended and restated August 8, 2007)

**ARTICLE 1**

**PURPOSE**

The Plan is intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its Employees in the continued growth, development, and financial success of the Company. It is intended to encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to Employees incentive compensation on the terms and conditions established herein.

**ARTICLE 2**

**DEFINITIONS**

For the purposes of the Plan, unless the context requires otherwise, the following terms shall have the meanings indicated:

2.1 "Award" means the compensation payable under this Plan, in cash to a Participant by the Committee pursuant to such terms, conditions, restrictions, and limitations established by the Committee and Plan.

2.2 "Board" means the Board of Directors of the Company.

2.3 "Code" means the Internal Revenue Code of 1986, as amended, together with the published rulings, regulations, and interpretations duly promulgated thereunder.

2.4 "Committee" means the Management Committee of the Company or other committee appointed or designated by the Board to administer the Plan in accordance with Article 3 of this Plan.

2.5 "Company" means Atmos Energy Corporation, a Texas and Virginia corporation, and any successor entity.

2.6 "Eligible Earnings" means the amount of an employee's annual base salary as of the end of the Performance Period. For Nonexempt Employees only, Eligible Earnings shall also mean any additional compensation paid to such employees during the Performance Period, including without limitation, compensation for overtime, stand-by and call-out, shift premiums or lump sum merit awards.

2.7 "Employee" means common law employee (as defined in accordance with the Regulations and Revenue Rulings then applicable under Section 3401(c) of the Code) of the Company and any Subsidiary of the Company.

2.8 "Nonexempt Employees" means Employees assigned to positions classified as nonexempt (Operating payroll) under the Fair Labor Standards Act (FLSA).

2.9 "Participant" means an Employee who meets the criteria to participate in the Plan.

2.10 "Performance Criteria" or "Performance Goals" or "Performance Measures" mean the objectives established by the Committee for the Performance Period pursuant to Article 5 hereof, for the purpose of determining Awards under the Plan.

2.11 "Performance Period" means the consecutive twelve-month period that constitutes the Company's fiscal year.

2.12 "Plan" means the Atmos Energy Corporation Variable Pay Plan for Employees, dated October 1, 1998, as amended from time to time.

2.13 "Regular Employment Status" means employment for an unspecified period of time on a work schedule of either: (1) at least forty hours per week or at least 2,080 hours per year, and paid at a monthly rate, or (2) less than forty hours per week or less than 2,080 hours per year, and paid at an hourly rate.

2.14 "Subsidiary" means (i) any corporation in an unbroken chain of corporations beginning with the Company, if each of the corporations other than the last corporation in the unbroken chain owns stock possessing a majority of the total combined voting power of all classes of stock in one of the other corporations in the chain, (ii) any limited partnership, if the Company or any corporation described in item (i) above owns a majority of the general partnership interest and a majority of the limited partnership interests entitled to vote on the removal and replacement of the general partner, and (iii) any partnership or limited liability Company, if the partners or members thereof are composed only of the Company, any corporation listed in item (i) above or any limited partnership listed in item (ii) above. "Subsidiaries" means more than one of any such corporations, limited partnerships, partnerships or limited liability companies.

2.15 "Termination of Service" occurs when a Participant who is an Employee of the Company or any Subsidiary shall cease to serve as an Employee of the Company and its Subsidiaries, for any reason.

### ARTICLE 3

#### ADMINISTRATION

The Plan shall be administered by the Committee as designated in accordance with Section 2.4 above. The Committee, in its discretion, shall (i) interpret the Plan, (ii) prescribe, amend, and rescind any rules and regulations necessary or appropriate for the administration of the Plan, and (iii) make such other determinations and take such other action as it deems necessary or advisable in the administration of the Plan. Any interpretation, determination, or other action made or taken by the Committee shall be final, binding, and conclusive on all interested parties.

## ARTICLE 4

### ELIGIBILITY

Any Employee who meets the following criteria is eligible to participate in the Plan. Employees who are considered to be in Regular Employment Status, and who are not participants in the Company's Annual Incentive Plan for Management are eligible to participate in the Plan. Additionally, Employees covered by a collective bargaining agreement between the Company and a bargaining agent will become Participants in the Plan, provided such Plan participation is negotiated and agreed upon in good faith between the Company and such bargaining agent.

## ARTICLE 5

### PERFORMANCE GOALS AND MEASUREMENT

5.1 Performance Goals Establishment. Performance Goals shall be established by the Committee not later than 90 days after commencement of the Performance Period. The Performance Goals may be identical for all Participants or, at the discretion of the Committee, may be different to reflect more appropriate measures of performance.

5.2 Performance Goals. Performance Goals relating to Participants for a Performance Period shall be established by the Committee in writing. Performance Goals may include alternative and multiple Performance Goals and may be based on one or more business and/or financial criteria. In establishing the Performance Goals for the Performance Period, the Committee in its discretion may include one or any combination of the following criteria in either absolute or relative terms, for either the Company or any of its Subsidiary organizations:

- (a) Total shareholder return
- (b) Return on assets, equity, capital, or investment
- (c) Pre-tax or after-tax profit levels, including: earnings per share; earnings before interest and taxes; earnings before interest, taxes, depreciation and amortization; net operating profits after tax, and net income
- (d) Cash flow and cash flow return on investment
- (e) Economic value added and economic profit
- (f) Growth in earnings per share
- (g) Levels of operating expense or other expense items as reported on the income statement, including operating and maintenance expense and capital expense
- (h) Measures of customer satisfaction and customer service as surveyed from time to time, including the relative improvement therein.

5.3. Adjustments for Extraordinary Items. The Committee shall be authorized to make adjustments in the method of calculating attainment of Performance Goals in recognition of: (i) extraordinary or non-recurring items, (ii) changes in tax laws, (iii) changes in generally accepted accounting principles or changes in accounting policies, (iv) charges related to restructured or discontinued operations, (v) restatement of prior period financial results, and (vi) any other unusual, non-recurring gain or loss that is separately identified and quantified in the Company's financial statements. Notwithstanding the foregoing, the Committee may, in its sole discretion, reduce the performance results upon which Awards are based under the Plan, to offset any unintended result(s) arising from events not anticipated when the Performance Goals were established.



5.4 Determination of Awards. Awards shall be made annually in accordance with actual performance compared to the Performance Goals previously established by the Committee for the Performance Period. The award and payment of any Award under this Plan to a Participant with respect to the Performance Period shall be contingent upon the attainment of the Performance Goals that are applicable to such Participant. The Committee shall certify in writing prior to payment of any such Award that such applicable Performance Goals relating to the Award are satisfied. Approved minutes of the Committee may be used for this purpose.

The Committee, upon its own action, may make, but shall not be required to make, an Award to any Participant. Awards may be made by the Committee at any time and from time to time to new Participants, or to then Participants, or to a greater or lesser number of Participants, and may include or exclude previous Participants, as the Committee shall determine. The Committee's determinations under the Plan (including, without limitation, determinations of which Participants, if any, are to receive Awards, the amount of such Awards, and the terms and provisions of such Awards) may be made by the Committee selectively among Participants. Generally, an Employee must be a Participant in the Plan for a minimum of six months during the Performance Period to be eligible for a full Award for that Performance Period. However, an Employee with less than six months of participation in the Plan during a Performance Period may receive a *pro rata* Award at the discretion of the Committee.

## ARTICLE 6

### AWARDS

6.1 Timing of Awards. Within 60 days following the completion of the Performance Period, the Committee shall review the prior year's performance in relation to the Performance Goals and shall determine the Awards to be made to Participants.

6.2 Form and Payment of Awards. Awards shall be paid in cash as soon as administratively possible following the determination of those Awards.

## ARTICLE 7

### WITHHOLDING TAXES

The Company shall have the right to deduct from any payment to be made pursuant to the Plan the amount of any taxes required by law to be withheld with respect to such payments.

## ARTICLE 8

### NO RIGHT TO CONTINUED EMPLOYMENT OR AWARDS

No Employee shall have any claim or right to be made an Award, and the making of an Award shall not be construed as giving a Participant the right to be retained in the employ of the Company or any of its Subsidiaries. Further, the Company and its Subsidiaries expressly reserve the right at any time to terminate the employment of any Participant free from any liability under the Plan.

**ARTICLE 9**

**AMENDMENT, MODIFICATION, SUSPENSION, OR TERMINATION**

Subject to the limitations set forth in this Article 9, the Board may at any time and from time to time, without the consent of the Participants, alter, amend, revise, suspend, or discontinue the Plan in whole or in part.

**ARTICLE 10**

**GOVERNING LAW**

The validity, construction and effect of the Plan and any actions taken or relating to the Plan shall be determined in accordance with the laws of the State of Texas and applicable Federal law.

**ARTICLE 11**

**SUCCESSORS AND ASSIGNS**

The Company will require any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, expressly to assume and agree to perform the Company's obligation under this Plan in the same manner and to the same extent that the Company would be required to perform them if no such succession had taken place. As used herein, the "Company" shall mean the Company as hereinbefore defined and any aforesaid successor to its business and/or assets.

**ARTICLE 12**

**EFFECTIVE DATE**

This Plan was effective on October 1, 1998.

**ARTICLE 13**

**INDEMNIFICATION**

No member of the Board or the Committee, nor any officer or Employee of the Company acting on behalf of the Board or the Committee, shall be personally liable for any action, determination, or interpretation taken or made in good faith with respect to the Plan, and all members of the Board or the Committee and each and any officer or Employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination, or interpretation.

\* \* \* \* \*

IN WITNESS WHEREOF, the Company has caused this instrument to be executed effective as of August 8, 2007 by its President pursuant to prior action taken by the Board.

**ATMOS ENERGY CORPORATION**

By: /s/ ROBERT W. BEST  
Robert W. Best,  
Chairman of the Board, President  
and Chief Executive Officer

Attest:

/s/ DWALA KUHN  
Dwala Kuhn  
Corporate Secretary

**Atmos Energy Corporation**  
**AG 2-58b**  
**Variable Pay Plan EPS amounts**

<u>Fiscal Years Ending</u>	<u>Actual EPS</u>	<u>Threshold EPS</u>	<u>Target EPS</u>	<u>Maximum EPS</u>
9/30/2012	\$ 2.37	\$ 2.09	\$ 2.35	\$ 2.61
9/30/2011	\$ 2.27	\$ 2.02	\$ 2.27	\$ 2.53
9/30/2010	\$ 2.20	\$ 1.95	\$ 2.20	\$ 2.45
9/30/2009	\$ 2.08	\$ 1.86	\$ 2.10	\$ 2.35
9/30/2008	\$ 2.00	\$ 1.71	\$ 1.94	\$ 2.17
9/30/2007	\$ 1.92	\$ 1.68	\$ 1.90	\$ 2.12

Beginning in fiscal 2012, VPP was calculated based on diluted earnings per share, excluding unrealized margins. As such, fiscal 2012 VPP was based on an adjusted diluted EPS of \$2.42. See calculation attached. In years prior to fiscal 2012, the VPP was based on consolidated diluted EPS in the fiscal year reported.

**Atmos Energy Corporation**  
**Calculation of Diluted EPS for Fiscal 2012 VPP and MIP**  
**AG 2-58b and AG 2-60B**

	<b>Fiscal 2012</b>
<b>Calculation of Diluted EPS, excluding unrealized margins</b>	
Fiscal 2012 Diluted Earnings per share as reported (9/30/12 Form 10-K, p. 57)	\$ 2.37
Add back the impact of unrealized margins in Fiscal 2012 (See calculation below)	0.05
Adjusted diluted EPS for Fiscal 2012 VPP and MIP	<u>\$ 2.42</u>

	<b>Fiscal 2012</b>
<b>Calculation of Unrealized Margins in Diluted EPS</b>	
Unrealized Margins (9/30/12 Form 10-K, p. 41)	\$ (8,015)
Segment Tax Rate	37.78%
Impact on Net Income	\$ (4,987)
Income allocated to participating securities	(25)
Net Income available to common shareholders	<u>\$ (4,962)</u>
Weighted Avg Diluted Shares	91,172
Impact on Diluted EPS	<b>\$ (0.05)</b>

As the impact of unrealized margins was a negative 5 cents, that amount will be added to the reported diluted EPS to calculate consolidated diluted EPS, excluding unrealized margins.

**Atmos Energy Corporation  
Variable Pay Plan  
FY 2007 Matrix**

Annual Incentive Opportunity As A Percent of Base Salary

<u>Threshold</u>	<u>Target</u>	<u>Maximum</u>
1.0%	2.0%	3.0%

	EPS	Award %	EPS	Award %
<i>Threshold</i>	\$1.68	1.00%	\$1.91	2.05%
	\$1.69	1.05%	\$1.92	2.09%
	\$1.70	1.09%	\$1.93	2.14%
	\$1.71	1.14%	\$1.94	2.18%
	\$1.72	1.18%	\$1.95	2.23%
	\$1.73	1.23%	\$1.96	2.27%
	\$1.74	1.27%	\$1.97	2.32%
	\$1.75	1.32%	\$1.98	2.36%
	\$1.76	1.36%	\$1.99	2.41%
	\$1.77	1.41%	\$2.00	2.46%
	\$1.78	1.46%	\$2.01	2.50%
	\$1.79	1.50%	\$2.02	2.55%
	\$1.80	1.55%	\$2.03	2.59%
	\$1.81	1.59%	\$2.04	2.64%
	\$1.82	1.64%	\$2.05	2.68%
	\$1.83	1.68%	\$2.06	2.73%
	\$1.84	1.73%	\$2.07	2.77%
	\$1.85	1.77%	\$2.08	2.82%
	\$1.86	1.82%	\$2.09	2.86%
	\$1.87	1.86%	\$2.10	2.91%
	\$1.88	1.91%	\$2.11	2.96%
	\$1.89	1.96%	\$2.12	3.00%
<i>Target</i>	\$1.90	2.00%		

*Maximum*

**ATMOS ENERGY CORPORATION**  
**VARIABLE PAY PLAN**  
**FY 2008 Matrix**

***Annual Incentive Opportunity As A Percent of Base Salary***

<b><u>Threshold</u></b>	<b><u>Target</u></b>	<b><u>Maximum</u></b>
<b>1%</b>	<b>2%</b>	<b>3%</b>

	EPS	Award %	EPS	Award %
<i>Threshold</i>	\$1.71	1.00%	\$1.95	2.04%
	\$1.72	1.04%	\$1.96	2.09%
	\$1.73	1.09%	\$1.97	2.13%
	\$1.74	1.13%	\$1.98	2.17%
	\$1.75	1.17%	\$1.99	2.22%
	\$1.76	1.22%	\$2.00	2.26%
	\$1.77	1.26%	\$2.01	2.30%
	\$1.78	1.30%	\$2.02	2.35%
	\$1.79	1.35%	\$2.03	2.39%
	\$1.80	1.39%	\$2.04	2.44%
	\$1.81	1.44%	\$2.05	2.48%
	\$1.82	1.48%	\$2.06	2.52%
	\$1.83	1.52%	\$2.07	2.57%
	\$1.84	1.57%	\$2.08	2.61%
	\$1.85	1.61%	\$2.09	2.65%
	\$1.86	1.65%	\$2.10	2.70%
	\$1.87	1.70%	\$2.11	2.74%
	\$1.88	1.74%	\$2.12	2.78%
	\$1.89	1.78%	\$2.13	2.83%
	\$1.90	1.83%	\$2.14	2.87%
	\$1.91	1.87%	\$2.15	2.91%
	\$1.92	1.91%	\$2.16	2.96%
	\$1.93	1.96%	\$2.17	3.00%
<i>Target</i>	<b>\$1.94</b>	<b>2.00%</b>		<i>Maximum</i>

**ATMOS ENERGY CORPORATION**  
**VARIABLE PAY PLAN**  
**FY 2009 Matrix**

***Annual Incentive Opportunity As A Percent of Base Salary***

	<b><u>Threshold</u></b>		<b><u>Target</u></b>		<b><u>Maximum</u></b>
	<b>1%</b>		<b>2%</b>		<b>3%</b>
<b>Threshold</b>	<b>EPS</b> <b>\$1.86</b>	<b>Award %</b> <b>1.00%</b>	<b>EPS</b> \$2.11	<b>Award %</b> 2.04%	
	\$1.87	1.04%	\$2.12	2.08%	
	\$1.88	1.08%	\$2.13	2.12%	
	\$1.89	1.13%	\$2.14	2.16%	
	\$1.90	1.17%	\$2.15	2.20%	
	\$1.91	1.21%	\$2.16	2.24%	
	\$1.92	1.25%	\$2.17	2.28%	
	\$1.93	1.29%	\$2.18	2.32%	
	\$1.94	1.33%	\$2.19	2.36%	
	\$1.95	1.38%	\$2.20	2.40%	
	\$1.96	1.42%	\$2.21	2.44%	
	\$1.97	1.46%	\$2.22	2.48%	
	\$1.98	1.50%	\$2.23	2.52%	
	\$1.99	1.54%	\$2.24	2.56%	
	\$2.00	1.58%	\$2.25	2.60%	
	\$2.01	1.63%	\$2.26	2.64%	
	\$2.02	1.67%	\$2.27	2.68%	
	\$2.03	1.71%	\$2.28	2.72%	
	\$2.04	1.75%	\$2.29	2.76%	
	\$2.05	1.79%	\$2.30	2.80%	
	\$2.06	1.83%	\$2.31	2.84%	
	\$2.07	1.88%	\$2.32	2.88%	
	\$2.08	1.92%	\$2.33	2.92%	
	\$2.09	1.96%	\$2.34	2.96%	
<b>Target &amp; Actual Payout</b>	<b>\$2.10</b>	<b>2.00%</b>	<b>\$2.35</b>	<b>3.00%</b>	<b>Maximum</b>



**ATMOS ENERGY CORPORATION**  
**Variable Pay Plan ("VPP")**  
**FY 2010 Matrix**

***Annual Incentive Award Opportunity As A Percent of Base Salary***

<u><b>Threshold</b></u>	<u><b>Target</b></u>	<u><b>Maximum</b></u>
<b>1.00%</b>	<b>2.00%</b>	<b>3.00%</b>

	<b>EPS</b>	<b>Award %</b>		<b>EPS</b>	<b>Award %</b>
<b>Threshold</b>	<b>\$1.95</b>	<b>1.00%</b>		\$2.21	2.04%
	\$1.96	1.04%		\$2.22	2.08%
	\$1.97	1.08%		\$2.23	2.12%
	\$1.98	1.12%		\$2.24	2.16%
	\$1.99	1.16%		\$2.25	2.20%
	\$2.00	1.20%		\$2.26	2.24%
	\$2.01	1.24%		\$2.27	2.28%
	\$2.02	1.28%		\$2.28	2.32%
	\$2.03	1.32%		\$2.29	2.36%
	\$2.04	1.36%		\$2.30	2.40%
	\$2.05	1.40%		\$2.31	2.44%
	\$2.06	1.44%		\$2.32	2.48%
	\$2.07	1.48%		\$2.33	2.52%
	\$2.08	1.52%		\$2.34	2.56%
	\$2.09	1.56%		\$2.35	2.60%
	\$2.10	1.60%		\$2.36	2.64%
	\$2.11	1.64%		\$2.37	2.68%
	\$2.12	1.68%		\$2.38	2.72%
	\$2.13	1.72%		\$2.39	2.76%
	\$2.14	1.76%		\$2.40	2.80%
\$2.15	1.80%		\$2.41	2.84%	
\$2.16	1.84%		\$2.42	2.88%	
\$2.17	1.88%		\$2.43	2.92%	
\$2.18	1.92%		\$2.44	2.96%	
\$2.19	1.96%		<b>\$2.45</b>	<b>3.00%</b>	
<b>Target</b>	<b>\$2.20</b>	<b>2.00%</b>			<b>Maximum</b>

**Atmos Energy Corporation**  
**Variable Pay Plan**  
**FY2012 Performance Matrix**

**Annual Incentive Opportunity As A Percent of Eligible Earnings**

<u>Threshold</u>		<u>Target</u>		<u>Maximum</u>	
1%		2%		3%	
<i>EPS</i>	<i>Award %</i>	<i>EPS</i>	<i>Award %</i>	<i>EPS</i>	<i>Award %</i>
\$2.09	1.00	\$2.27	1.69	\$2.45	2.39
\$2.10	1.04	\$2.28	1.73	\$2.46	2.42
\$2.11	1.08	\$2.29	1.77	\$2.47	2.46
\$2.12	1.12	\$2.30	1.81	\$2.48	2.50
\$2.13	1.15	\$2.31	1.85	\$2.49	2.54
\$2.14	1.19	\$2.32	1.89	\$2.50	2.58
\$2.15	1.23	\$2.33	1.92	\$2.51	2.62
\$2.16	1.27	\$2.34	1.96	\$2.52	2.65
\$2.17	1.31	\$2.35	2.00	\$2.53	2.69
\$2.18	1.35	\$2.36	2.04	\$2.54	2.73
\$2.19	1.39	\$2.37	2.08	\$2.55	2.77
\$2.20	1.42	\$2.38	2.12	\$2.56	2.81
\$2.21	1.46	\$2.39	2.15	\$2.57	2.85
\$2.22	1.50	\$2.40	2.19	\$2.58	2.89
\$2.23	1.54	\$2.41	2.23	\$2.59	2.92
\$2.24	1.58	\$2.42	2.27	\$2.60	2.96
\$2.25	1.62	\$2.43	2.31	\$2.61	3.00
\$2.26	1.65	\$2.44	2.35		

Atmos Energy Corporation  
VPP and MIP Expense Allocated to Kentucky  
For Fiscal Years 2008-2012

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
010	002	Shared Services General	9260	A&G-Employee pensions and be	07452	Variable Pay & Mgmt Incentive Plans	5,990,915	5,240,941	5,950,003	5,550,904	8,520,771
010	012	Customer Support	9260	A&G-Employee pensions and be	07452	Variable Pay & Mgmt Incentive Plans	6,587	8,920	6,020	6,475	11,889
						Gross Expense	5,997,502	5,249,861	5,956,023	5,557,378	8,532,660
						Amount Capitalized	1,651,341	1,405,318	992,879	1,858,668	3,100,802
						Net Expense	4,346,161	3,844,543	4,963,144	3,698,690	5,431,858 (a)
						Net Expense Allocated to the KY/Mid-States Division	654,097	578,604	737,523	542,598	700,167 (a)
						Net Expense Allocated to the state of Kentucky	225,467	199,445	254,224	181,987	286,018 (a)

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
050	091	Ky/Mid-States	9260	A&G-Employee pensions and be	07452	Variable Pay & Mgmt Incentive Plans	1,420,689	1,073,204	1,052,636	663,200	1,622,385
050	091	Ky/Mid-States	9260	A&G-Employee pensions and be	07454	VPP & MIP - Capital Credit	(658,425)	(501,337)	(494,198)	(344,253)	(846,381)
						Net Expense	762,262	571,867	558,438	318,937	776,024 (b)
						Net Expense Allocated to the state of Kentucky	262,752	197,122	192,494	106,972	317,006 (b)

(a) The MIP and VPP expense are recorded in the same subaccount. Below are the estimated amounts that relate to the MIP and VPP separately. These amounts were calculated by reviewing the journal entries in the 07452 subaccount to determine what related to MIP and VPP.

	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
SSU MIP	3,687,261	3,261,690	4,210,705	3,198,336	4,540,999
SSU VPP	658,901	582,853	752,438	500,354	890,559
SSU Net Exp	4,346,161	3,844,543	4,963,144	3,698,690	5,431,858
MIP Alloc to Div91	554,933	490,884	625,711	469,196	585,335
VPP Alloc to Div91	99,165	87,719	111,812	73,402	114,832
Total Alloc to Div91	654,097	578,604	737,523	542,598	700,167
MIP Alloc to KY	191,285	169,208	215,883	157,368	239,109
VPP Alloc to KY	34,182	30,237	38,542	24,619	46,909
Alloc to KY	225,467	199,445	254,224	181,987	286,018

(b) The MIP and VPP expense are recorded in the same subaccount. Below are the estimated amounts that relate to the MIP and VPP separately. These amounts were calculated by reviewing the journal entries in the 07452 subaccount to determine what related to MIP and VPP.

	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
Div91 MIP	320,919	240,761	235,107	145,985	303,197
Div91 VPP	441,343	331,106	323,331	172,952	472,827
Total Div91 Direct	762,262	571,867	558,438	318,937	776,024
MIP Alloc to KY	110,621	82,990	81,042	48,963	123,856
VPP Alloc to KY	152,131	114,132	111,452	58,008	193,150
Alloc to KY	262,752	197,122	192,494	106,972	317,006

View  
Type  
Company  
Cost Center  
Dallas Atmos Rate Division - 002DIV

	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
A&G-Administrative & general s - PTO Accrual 9200-01010	97,787	-	-	(30,914)	0	0	97,787	-	-	0	0	0	0	0	0	0
Customer accounts-Meter readin - Non-project Labor 9200-01000	55,935	3,644	3,644	10,143	10,230	14,757	10,316	10,316	0	0	0	0	0	0	0	0
A&G-Administrative & general s - Non-project Labor 9200-01000	14,278,791	2,587,623	2,543,092	2,513,775	2,562,144	3,848,090	2,622,380	2,666,396	2,577,810	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-project Labor 8700-01000	10,218	0	14,005	0	0	0	10,218	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Non-project Labor 8740-01000	685	0	0	0	0	0	685	0	0	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor 9200-01001	1,249,801	235,022	278,417	242,205	298,482	353,483	224,713	148,657	223,456	0	0	0	0	0	0	0
Mains expenses - Capital Labor Contra 8560-01002	(96)	(556)	(248)	(279)	0	(96)	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Contra 8700-01002	(14,267)	(6,275)	(5,632)	(5,885)	(9,924)	(3,908)	-	(65)	(371)	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Contra 9200-01002	(313,908)	(90,010)	(68,445)	(95,827)	(86,311)	(114,089)	(72,247)	(22,191)	(18,097)	0	0	0	0	0	0	0
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01005	92,385	9,429	15,546	14,335	13,437	24,092	20,230	18,777	15,849	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	(595)	0	7,003	(6,796)	131	(368)	3,055	(3,055)	(381)	0	0	0	0	0	0	0
Mains and Services Expenses - Expense Labor Accrual 8740-01008	0	0	0	0	0	0	208	(206)	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Expense Labor Accrual 9200-01008	(429)	364	547	3,250	1,578	(4,190)	535	1,547	(0)	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	(111,233)	209,396	368,234	2,176	306,892	(1,029,821)	142,752	419,016	(39,852)	0	0	0	0	0	0	0
Mains expenses - Capital Labor Transfer In 8590-01011	96	248	279	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	187,485	81,855	85,819	84,433	88,509	60,022	33,274	13,235	12,447	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	14,287	6,276	5,632	5,885	9,924	3,908	-	65	371	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	(1,123,380)	(227,606)	(275,791)	(241,010)	(280,582)	(298,436)	(185,738)	(140,711)	(218,805)	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Transfer In 8700-01013	794	0	0	474	566	-	228	-	-	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Transfer In 9200-01013	168,319	10,608	(23,232)	70,469	25,323	41,615	31,626	30,328	27,428	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	(92,385)	(9,429)	(15,546)	(14,335)	(13,437)	(24,092)	(20,230)	(18,777)	(15,849)	0	0	0	0	0	0	0
<b>Labor</b>	<b>14,486,289</b>	<b>2,891,655</b>	<b>2,813,292</b>	<b>2,562,808</b>	<b>2,966,633</b>	<b>2,870,054</b>	<b>2,919,910</b>	<b>3,124,333</b>	<b>2,575,338</b>	<b>2,967,380</b>	<b>3,114,428</b>	<b>3,285,745</b>	<b>2,857,767</b>	<b>3,285,745</b>	<b>3,143,086</b>	<b>3,000,426</b>
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	448,246	15,479	22,624	21,884	22,623	354,856	21,112	30,906	18,749	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Service Awards 9260-07421	37,622	10,767	3,302	4,217	3,003	28,515	4,063	1,641	500	0	0	0	0	0	0	0
Mains and Services Expenses - Uniforms 8740-07443	0	125	125	-	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expense - Educational Assistance Program 9260-07447	0	0	239	-	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Education Assistance Program 9260-07447	118,789	13,713	30,210	29,707	9,042	8,245	49,726	46,955	4,900	0	0	0	0	0	0	0
A&G-Office supplies & expense - Non-Qual Retirement Exp 9210-07449	87	0	0	0	0	87	-	-	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	7,168,103	-	-	2,594,972	797,000	1,277,274	1,546,000	2,176,854	1,356,975	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Exec Compensation-Other 9260-07453	158	48	27	27	48	27	27	27	27	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Restricted Stock - Long Term Incent 9260-07458	896,493	268,992	206,912	567,006	99,580	201,315	212,651	211,487	174,510	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	517,708	73,054	96,730	94,225	96,987	83,859	126,164	115,601	85,097	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Rabbi Trust Gain/Loss 9260-07486	(1,639,708)	(48,922)	(39,672)	(24,074)	127	(36,903)	(38,176)	(1,567,268)	(487)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - COLI GSTV & Premiums 9260-07487	(106,484)	(36,249)	(36,249)	(33,351)	(21,297)	(21,297)	(21,297)	(21,297)	(21,297)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - COLI Loan Interest 9260-07488	502,481	113,870	113,870	113,870	109,675	63,779	109,675	109,675	109,675	0	0	0	0	0	0	0
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	3,727,287	632,156	632,156	932,155	745,548	745,548	745,548	745,548	745,104	0	0	0	0	0	0	0
A&G-Office supplies & expense - Employee Broadcast and Publication 9210-07495	143,715	0	0	0	0	0	0	117,740	25,975	0	0	0	0	0	0	0
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	34,518	21,072	29,689	58,787	28,347	40,189	51,598	(92,033)	5,520	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	8,438	963	6,090	6,276	4,015	80	-	4,343	0	0	0	0	0	0	0	0
A&G-Rents - Misc Employee Welfare Exp 9310-07499	2,559	153	1,915	666	750	508	508	582	582	0	0	0	0	0	0	0
Storage-Purification expenses - Misc Employee Welfare Exp 6210-07499	0	0	26	-	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	100	-	-	-	-	-	100	-	-	0	0	0	0	0	0	0
<b>Employee Welfare</b>	<b>11,851,180</b>	<b>1,069,911</b>	<b>1,127,365</b>	<b>4,066,891</b>	<b>1,896,332</b>	<b>2,757,322</b>	<b>2,809,697</b>	<b>1,877,737</b>	<b>2,510,073</b>	<b>1,512,279</b>	<b>1,497,589</b>	<b>2,402,683</b>	<b>1,531,269</b>	<b>1,653,005</b>	<b>1,650,970</b>	<b>1,696,947</b>
A&G-Employee pensions and bene - OPEB Regulated Asset O&M 9260-01227	0	(117,263)	(117,263)	938,103	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - SERP Regulated Asset O&M 9260-01228	0	(13,918)	(13,918)	27,835	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	2,858	0	0	0	597	589	559	821	512	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01265	42,866	0	0	0	8,950	8,538	8,383	9,317	7,678	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Load 9260-01200	0	636,645	650,180	582,045	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Variance 9260-01201	0	99,987	(81,139)	(61,242)	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Injuries & damages - Other Benefits Variance 9250-01201	0	(1,515)	(1,735)	101,955	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	1,500,284	213,278	217,707	192,878	313,236	298,826	293,392	326,083	288,746	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OPEB Benefits Load 9260-01203	1,000,189	158,516	151,810	143,354	208,824	199,217	195,595	217,389	179,164	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Variance 9260-01206	(20,222)	77,025	34,598	141,596	(26,575)	19,170	20,099	(42,479)	8,563	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OPEB Benefits Variance 9260-01207	(2,225)	45,563	(7,868)	118,713	(9,711)	34,086	15,636	(24,634)	(17,602)	0	0	0	0	0	0	0
A&G-Injuries & damages - Workers Comp Benefits Variance 9250-01208	12,582	0	0	0	4,226	6,254	3,395	1,335	(2,627)	0	0	0	0	0	0	0
Budget Only - Workers Comp Benefits Load 0000-01221	0	0	0	0	0	0	0	0	0	10827	10827	10827	10827	10827	10827	10827
A&G-Injuries & damages - Workers Comp Benefits Load 9250-01221	42,766	9,389	9,412	8,447	8,757	8,366	6,299	9,442	7,882	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Regulated Asset O&M 9260-01226	0	(359,067)	(359,067)	2,872,539	0	0	0	0	0	0	0	0	0	0	0	0
Budget Only - Medical Benefits Load 0000-01251	0	0	0	0	0	0	0	0	0	511144.57	536474.26	565985.12	492263.47	565985.12	541410.88	516837.16
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	2,457,607	0	0	0	513,110	489,505	480,604	534,158	440,232	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Variance 9260-01252	(868,303)	0	0	0	(22,400)	(297,521)	(183,495)	(253,357)	(111,527)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Projects 9260-01253	27,093	0	0	0	4,468	7,170	5,492	5,238	4,725	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	442,941	0	0	0	92,479	68,225	68,621	98,272	78,344	0	0	0	0	0	0	0
Budget Only - ESOP Benefits Load 0000-01257	0	0	0	0	0	0	0	0	0	100908.02	105909.19	111735.67	97180.82	111735.67	108663.77	102031.83
A&G-Employee pensions and bene - ESOP Benefits Variance 9260-01258	118,789	0	0	0	24,387	28,284	18,858	29								

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
A&G-Property insurance - Blueflame Property Insurance 9240-04069	63,870	12,320	12,629	12,629	12,629	12,629	12,629	12,991	12,991	0	0	0	0	0	0	0
A&G-Injuries & damages - Insurance-Other 9250-04070	30,718	28,951	28,951	28,951	28,951	(21,298)	4,134	15,118	3,831	0	0	0	0	0	0	0
A&G-Property insurance - Insurance-Other 9240-04070	21,529	4,254	4,298	4,298	4,298	4,298	4,298	4,338	4,298	0	0	0	0	0	0	0
A&G-Office supplies & expense - Insurance-Other 9210-04070	0	142	-	71	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Injuries & damages - Insurance Reserve 9250-07115	(1,000,000)	-	-	3,000,000	0	0	0	(1,000,000)	-	0	0	0	0	0	0	0
A&G-Injuries & damages - Insurance - D&O 9250-07119	664,350	1,057,851	1,057,851	1,050,398	1,065,227	(799,487)	132,870	132,870	132,870	0	0	0	0	0	0	0
A&G-Injuries & damages - Insurance - Public Liability 9250-07121	5,202,185	0	0	0	0	2,018,661	1,061,176	1,061,176	1,061,176	0	0	0	0	0	0	0
Insurance	4,982,851	1,103,568	1,103,739	4,106,295	1,111,114	1,214,803	1,215,076	226,493	1,215,165	1,284,235	1,284,236	1,284,311	1,284,311	1,302,157	1,302,157	1,302,157
Distribution-Rents - Building Lease/Rents 8810-04581	(6,660)	0	(5,208)	10,333	(6,660)	-	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Building Lease/Rents 9210-04581	8,437	0	0	0	0	2,110	2,110	2,109	2,109	0	0	0	0	0	0	0
A&G-Rents - Building Lease/Rents 9310-04581	1,757,107	361,573	372,451	361,988	374,372	372,201	372,921	287,252	350,361	0	0	0	0	0	0	0
A&G-Office supplies & expense - Building Maintenance 9210-04592	78,552	3,942	4,555	3,768	16,914	3,370	8,870	43,993	5,406	0	0	0	0	0	0	0
A&G-General advertising expense - Building Maintenance 9301-04582	0	36	131	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Rents - Building Maintenance 9310-04582	181,460	34,853	42,973	34,782	62,471	28,790	33,002	37,348	21,848	0	0	0	0	0	0	0
A&G-Office supplies & expense - Utilities 9210-04590	12,995	2,573	2,704	2,806	2,876	2,314	2,256	3,311	2,327	0	0	0	0	0	0	0
A&G-Rents - Utilities 9310-04590	116,668	22,197	37,743	3,964	18,953	21,582	20,507	32,643	20,981	0	0	0	0	0	0	0
Rent, Maint., & Utilities	2,147,546	425,177	455,215	417,640	469,726	428,398	439,768	408,855	408,032	483,608	463,609	463,858	464,109	464,109	464,109	463,863
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	16,927	3,300	3,298	3,402	3,187	3,237	3,872	3,304	3,227	0	0	0	0	0	0	0
Mains and Services Expenses - Vehicle Expense 8740-03004	20,076	4,359	4,322	(3,215)	6,630	3,545	3,907	3,357	2,837	0	0	0	0	0	0	0
A&G-Office supplies & expense - Vehicle Expense 9210-03004	2,851	460	366	818	712	599	366	363	591	0	0	0	0	0	0	0
A&G-Rents - Vehicle Expense 9310-03004	43	0	0	0	0	0	0	43	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Equipment Lease 9210-04301	1,090	143	143	143	0	293	150	143	493	0	0	0	0	0	0	0
Mains and Services Expenses - Equipment Lease 8740-04301	120	24	24	24	24	24	24	24	24	0	0	0	0	0	0	0
A&G-Office supplies & expense - Heavy Equipment 9210-04302	5,712	-	-	1,740	2,908	1,718	200	886	-	0	0	0	0	0	0	0
Mains and Services Expenses - Heavy Equipment 8740-04302	106	479	100	106	398	81	81	-	-	0	0	0	0	0	0	0
Vehicles & Equip	47,087	10,560	8,274	3,020	13,659	9,417	8,719	8,120	6,973	5,358	5,358	5,358	7,108	5,358	5,358	5,366
A&G-Office supplies & expense - Inventory Materials 9210-02001	11,084	644	1,365	1,651	768	729	7,231	1,152	1,214	0	0	0	0	0	0	0
Distribution-Operation supervi - Inventory Materials 9210-02001	1,035	-	2,819	-	0	744	183	105	3	0	0	0	0	0	0	0
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	14,961	2,140	2,231	827	2,731	933	2,992	1,643	8,782	0	0	0	0	0	0	0
Miscellaneous general expenses - Non-Inventory Supplies 9302-02005	0	0	245	-	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Rents - Non-Inventory Supplies 9310-02005	733	108	69	422	176	-	132	277	148	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	38	0	314	456	38	-	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Purchasing Card Charges 9210-02005	-	-	-	-	0	0	221	(221)	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Parts 9210-04306	30	0	0	0	0	0	0	30	-	0	0	0	0	0	0	0
Customer accounts-Meter readin - Office Supplies 9302-05010	0	0	0	110	0	0	0	0	0	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Office Supplies 9120-05010	87	0	118	808	87	-	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Office Supplies 9210-05010	143,837	34,749	39,530	38,634	31,599	30,879	29,433	33,230	18,698	0	0	0	0	0	0	0
Miscellaneous general expenses - Office Supplies 9302-05010	496	-	-	56	0	0	0	224	275	0	0	0	0	0	0	0
A&G-Rents - Office Supplies 9310-05010	191	30	-	38	0	-	173	-	16	0	0	0	0	0	0	0
A&G-Maintenance of general pla - Office Supplies 9220-05010	645	0	0	0	0	645	-	-	8,060	0	0	0	0	0	0	0
Materials & Supplies	173,120	38,128	46,862	42,888	35,368	33,284	41,010	36,341	27,116	63,772	65,947	64,947	63,647	63,947	64,747	64,641
A&G-Maintenance of general pla - Offsite Storage 9320-04065	50,879	16,581	17,110	17,978	17,091	18,747	18,214	17,481	19,366	0	0	0	0	0	0	0
A&G-Office supplies & expense - Offsite Storage 9210-04065	21,216	1,357	3,671	26	3,802	7,540	-	-	9,874	0	0	0	0	0	0	0
A&G-Maintenance of general pla - Software Maintenance 9320-04201	2,458,331	436,092	444,571	456,288	1,002,808	510,416	540,008	66,202	338,892	0	0	0	0	0	0	0
A&G-Rents - Software Maintenance 9310-04201	2,040	0	0	0	0	0	0	0	2,040	0	0	0	0	0	0	0
Storage-Operation supervision - Software Maintenance 9140-04201	541	0	0	541	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Software Maintenance 9302-04201	26,151	475	11,206	9,077	6,886	223	2,603	11,411	2,308	0	0	0	0	0	0	0
A&G-Office supplies & expense - Software Maintenance 9210-04201	1,442,629	174,117	163,237	161,775	194,113	194,773	363,213	350,088	340,442	0	0	0	0	0	0	0
A&G-Office supplies & expense - IT Equipment 9210-04212	79,105	12,551	10,874	11,555	8,533	8,939	13,411	24,813	23,605	0	0	0	0	0	0	0
A&G-Maintenance of general pla - IT Equipment 9320-04212	125,424	31,033	18,179	55,190	25,444	48,918	38,538	4,455	8,060	0	0	0	0	0	0	0
Information Technologies	4,244,316	874,206	899,848	711,894	1,261,018	789,566	876,307	474,243	743,191	1,149,828	1,223,462	1,170,566	1,173,612	1,146,477	1,137,806	1,135,022
A&G-Office supplies & expense - Monthly Lines and service 9210-05310	62,283	12,672	9,908	12,692	11,873	5,344	11,330	21,830	11,916	0	0	0	0	0	0	0
A&G-Office supplies & expense - Long Distance 9210-05312	(23,445)	2,741	2,777	2,938	2,621	(34,499)	2,923	2,456	3,045	0	0	0	0	0	0	0
Miscellaneous general expenses - Long Distance 9302-05312	0	0	0	13	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Toll Free Long Distance 9210-05314	8,084	1,772	1,641	1,831	1,734	1,620	1,692	1,634	1,404	0	0	0	0	0	0	0
A&G-Office supplies & expense - Telecom Maintenance & Repair 9210-05318	81,365	11,213	10,652	10,880	15,984	5,842	21,245	24,658	13,832	0	0	0	0	0	0	0
A&G-Office supplies & expense - WAN/LAN/Internet Service 9210-05331	178,895	37,323	35,915	33,957	38,666	28,178	38,053	41,243	34,444	0	0	0	0	0	0	0
Distribution-Operation supervi - WAN/LAN/Internet Service 8700-05331	637	124	426	768	128	127	127	127	128	0	0	0	0	0	0	0
Distribution-Operation supervi - Cellular, radio, pager charges 8700-05394	531	-	-	539	0	149	126	-	256	0	0	0	0	0	0	0
A&G-Office supplies & expense - Cellular, radio, pager charges 9210-05394	65,184	20,706	21,058	19,740	20,911	20,935	1,546	40,632	1,140	0	0	0	0	0	0	0
A&G-Office supplies & expense - Cell service for MDT's, PC's, SCADA 9210-05376	13,771	3,163	3,274	3,157	3,376	3,260	472	5,180	451	0	0	0	0	0	0	0
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	21,300	5,294	3,288	25,255	9,103	7,938	311	2,440	1,508	0	0	0	0	0	0	0
A&G-Office supplies & expense - Audio Conference 9210-05390	9,803	1,068	978	2,679	2,568	302	-	5,862	1,271	0	0	0	0	0	0	0
Telecom	438,189	85,965	91,404	114,019	106,977	37,025	77,835	146,997	69,494	184,060	186,350	184,835	184,583	184,893	184,443	184,899
A&G-Office supplies & expense - Safety, Newspaper 9210-04001	485	0	0	0	0	0	485	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Safety 9210-04018	0	-	-	133	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Promo Other, Misc 9210-04021	7,866	1,523	238	18,772	1,281	1,080	50	5,375	70	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Promo Other,																

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Miscellaneous general expenses - NewsWire/Blast Fax/Mail List 9302-04120	5,524	539	3,676	-	232	2,793	-	481	2,019	0	0	0	0	0	0	0
A&G-Office supplies & expense - NewsWire/Blast Fax/Mail List 9210-04120	0	270	-	363	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Inv Relations/Bnkt Inv 9302-04121	297,147	-	-	4,830	0	270	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Annual Report Design, Printing & Dis 9210-04122	293,059	810	810	810	810	60,787	9,072	29,410	190,624	3,167	0	0	0	0	0	0
Miscellaneous general expenses - Proxy Solicitation Exp 9302-04125	35,534	17,239	12,378	4,199	(2,146)	5,282	13,075	6,619	12,706	0	0	0	0	0	0	0
Miscellaneous general expenses - Tr & Reg of Bonds/Debt Fee 9302-04127	404,229	62,718	42,678	37,780	89,060	39,109	94,240	157,000	24,820	0	0	0	0	0	0	0
Miscellaneous general expenses - NYSE Fees & Exps 9302-04129	90,226	157	207	157	207	315	-	89,546	157	0	0	0	0	0	0	0
Customer accounts-Customer rec - Bank Service Charge 9302-04130	583	0	0	0	0	0	0	0	583	0	0	0	0	0	0	0
Miscellaneous general expenses - Reimbursement of Fraud Payments 9302-04135	1,033	150	(150)	55	930	143	(22)	(89)	-	0	0	0	0	0	0	0
Miscellaneous general expenses - Analyst Activities 9302-04140	24,021	1,778	2,625	-	1,763	-	15,273	-	6,965	0	0	0	0	0	0	0
A&G-Office supplies & expense - Analyst Activities 9210-04140	12	-	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Web Site 9302-04141	3,353	677	677	677	677	677	677	677	677	0	0	0	0	0	0	0
A&G-Office supplies & expense - Web Site 9210-04141	7,810	357	7,867	40,099	5,975	40	300	1,295	0	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Web Site 9120-04141	3,797	0	0	0	0	3,787	-	-	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Printing/Silices/Graphics 9302-04145	61,660	3,003	6,915	-	965	1,618	41,113	-	7,964	0	0	0	0	0	0	0
A&G-Office supplies & expense - Public Relations 9210-04148	15	4,190	1,095	250	5	10	-	-	-	0	0	0	0	0	0	0
Directors & Shareholders & PR	1,982,981	273,922	94,838	211,347	434,759	68,885	380,060	1,009,121	111,357	1,310,398	235,715	176,897	254,783	179,715	169,257	272,356
Distribution-Operation supervi - Membership Fees 8700-05415	0	0	0	350	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Membership Fees 9210-05415	100,377	28,061	5,033	10,040	36,287	4,378	7,240	45,399	7,672	0	0	0	0	0	0	0
Miscellaneous general expenses - Membership Fees 9302-05415	1,665	1,735	130	399	490	25	625	523	-	0	0	0	0	0	0	0
A&G-Maintenance of general pla - Membership Fees 9302-05415	2,005	0	0	0	0	205	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Club Dues - Deductible 9210-05417	200	240	240	150	0	0	1,200	2,000	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Association Dues 9210-07510	1,200	3,000	40	3,500	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Association Dues 9302-07510	14,975	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	0	0	0	0	0	0	0
Dues & Donations	120,422	35,911	8,318	17,314	39,652	7,483	11,540	50,759	10,547	28,180	34,817	23,448	58,448	40,835	27,992	26,303
Distribution-Operation supervi - Postage/Delivery Services 8700-05111	11	-	-	0	0	0	0	11	-	0	0	0	0	0	0	0
Mains and Services Expenses - Postage/Delivery Services 8740-05111	0	0	0	11	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	84,111	14,512	17,645	15,895	14,786	15,024	17,333	18,448	17,960	0	0	0	0	0	0	0
A&G-Outside services employad - Postage/Delivery Services 9230-05111	0	0	0	51	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Postage/Delivery Services 9302-05111	114	27	-	102	-	-	-	11	-	0	0	0	0	0	0	0
Print & Postages	84,235	14,539	17,645	15,947	14,888	15,024	17,383	18,471	17,960	20,237	20,387	20,282	20,337	20,312	20,357	20,275
Customer accounts-Meter readin - Meals and Entertainment 8020-05411	0	0	0	28	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	134,875	19,087	42,575	47,344	16,716	33,127	32,212	27,743	25,076	0	0	0	0	0	0	0
A&G-Outside services employad - Meals and Entertainment 9230-05411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Meals and Entertainment 9260-05411	0	0	95	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Meals and Entertainment 9302-05411	14,133	582	3,469	493	203	7,496	404	3,630	2,430	0	0	0	0	0	0	0
A&G-Rents - Meals and Entertainment 9310-05411	972	162	184	184	157	151	-	421	243	0	0	0	0	0	0	0
Distribution-Operation supervi - Meals and Entertainment 8700-05411	108	357	-	0	0	31	60	-	17	0	0	0	0	0	0	0
A&G-Office supplies & expense - Spousal & Dependent Travel 9210-05412	10,092	723	2,808	3,263	716	1,845	4,826	1,745	1,058	0	0	0	0	0	0	0
Miscellaneous general expenses - Spousal & Dependent Travel 9302-05412	14,295	665	671	0	0	0	4,724	8,414	1,158	0	0	0	0	0	0	0
A&G-Office supplies & expense - Transportation 9210-05413	150,147	32,526	34,278	71,676	15,498	33,158	40,525	24,084	35,593	0	0	0	0	0	0	0
Miscellaneous general expenses - Transportation 9302-05413	11,630	3,265	1,951	4,432	1,623	1,912	2,952	2,318	2,818	0	0	0	0	0	0	0
A&G-Rents - Transportation 9310-05413	0	100	-	100	0	0	0	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Transportation 8740-05413	(197)	(58)	(272)	-	0	0	(180)	(18)	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Lodging 9210-05414	82,209	19,174	23,074	49,455	11,999	17,705	17,875	13,857	20,372	0	0	0	0	0	0	0
A&G-Outside services employad - Lodging 9230-05414	0	133	-	0	0	272	22	-	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Lodging 9302-05414	5,031	2,065	1,631	940	1,080	1,544	557	898	984	0	0	0	0	0	0	0
A&G-Office supplies & expense - Misc Employee Expense 9210-05419	134,556	5,921	4,378	4,552	53,934	7,376	(444)	57,687	15,502	0	0	0	0	0	0	0
Miscellaneous general expenses - Misc Employee Expense 9302-05419	85	25	25	0	0	0	0	0	85	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Expense 8700-05419	103,171	-	-	8,213	62,463	40,708	-	-	-	0	0	0	0	0	0	0
Travel & Entertainment	661,380	85,241	114,728	190,319	164,373	146,593	103,434	140,767	107,213	245,545	206,916	216,063	214,582	224,383	211,867	211,990
A&G-Office supplies & expense - Employee Development 9210-05420	81,955	12,193	4,270	48,055	2,847	15,223	2,660	9,527	61,698	0	0	0	0	0	0	0
Miscellaneous general expenses - Employee Development 9302-05420	1,544	1,531	(253)	-	949	595	-	-	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Training 9210-05421	94,173	9,265	17,848	25,398	5,084	10,335	18,084	32,695	27,996	0	0	0	0	0	0	0
Miscellaneous general expenses - Training 9302-05421	115	-	-	0	0	55	20	40	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Books & Manuals 9210-05424	79,550	21,181	6,896	61,640	20,508	12,162	9,572	23,489	13,899	0	0	0	0	0	0	0
Miscellaneous general expenses - Books & Manuals 9302-05424	3,787	-	-	323	0	1,000	1,510	1,214	42	0	0	0	0	0	0	0
Distribution-Operation supervi - Safety Training 8700-05425	2,774	0	32	724	0	258	7,163	3,125	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Safety Training 9210-05425	2,774	309	32	724	0	258	399	1,770	110	0	0	0	0	0	0	0
A&G-Outside services employad - Safety Training 9230-05425	15,957	2,000	2,772	11,468	759	-	-	10,008	4,533	0	0	0	0	0	0	0
A&G-Office supplies & expense - Technical (Job Skills) Training 9210-05427	10,101	3,535	12,604	14,934	0	6,745	3,285	(1,482)	1,553	0	0	0	0	0	0	0
A&G-Office supplies & expense - Computer Skills & Systems Training 9210-05428	70	28,967	-	487	0	0	0	0	70	0	0	0	0	0	0	0
A&G-Office supplies & expense - Work Environment Training 9210-05429	1,638	906	42	343	1,195	-	325	-	118	0	0	0	0	0	0	0
Training	298,203	79,486	44,000	188,496	31,599	53,909	37,241	75,580	99,875	108,038	94,355	91,812	170,643	97,646	94,327	90,568
A&G-Office supplies & expense - Gas Supplies Services 9210-05430	0	0	250	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Contract Labor 8700-05111	0	-	13	25	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Administrative & general s - Contract Labor 9200-05111	80,745	24,288	9,789	104,316	0	18,116	36,464	6,165	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Contract Labor 9210-05111	274,944	37,599	(67,531)	151,952	89,108	55,804	38,224	51,634	40,174	0	0	0	0	0	0	0
A&G-Outside services employad - Contract Labor 9230-05111	2,799,730	529,498	534,949	811,465	561,039	679,278	418,543	572,157	587,715	0	0	0	0	0	0	0
Miscellaneous general expenses - Contract Labor 9302-05111	86,488	9,815	25,322	13,534	18,740	14,156										

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2012 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
A&G-Office supplies & expense - Reimbursements 9210-09911	(276,601) 0	0	0	(271,136) 0	(64,536)	(67,503)	(66,356)	(58,205)	0	0	0	0	0	0	0	0
Miscellaneous	(21,208,550)	(3,163,219)	(3,394,441)	(3,892,221)	(4,822,048)	(4,059,426)	(4,200,168)	(4,565,142)	(3,741,765)	(4,445,484)	(4,445,484)	(4,445,359)	(4,445,409)	(4,445,484)	(4,445,484)	(4,445,309)
<b>Total O&amp;M Expenses Before Allocations</b>	<b>28,782,235</b>	<b>5,023,776</b>	<b>4,091,950</b>	<b>15,243,092</b>	<b>5,817,891</b>	<b>5,116,553</b>	<b>6,442,948</b>	<b>4,712,972</b>	<b>5,891,871</b>	<b>6,952,500</b>	<b>5,993,774</b>	<b>6,944,944</b>	<b>5,842,197</b>	<b>6,282,225</b>	<b>5,997,341</b>	<b>5,936,879</b>

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
A&G-Administrative & general s - PTO Accrual 9200-01010	244,052	-	-	1,305	0	0	241,992	-	-	0	0	0	0	0	0	0
Customer accounts-Operation su - Non-project Labor 9010-01000	831,778	147,909	143,244	142,409	149,399	222,292	152,093	156,237	151,755	0	0	0	0	0	0	0
Customer accounts-Customer rec - Non-project Labor 9030-01000	5,000,188	855,649	848,978	850,896	875,615	1,288,627	896,892	954,755	973,289	0	0	0	0	0	0	0
A&G-Administrative & general s - Non-project Labor 9200-01000	3,879,619	638,901	671,261	590,884	611,358	953,839	874,027	730,790	708,477	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-project Labor 8700-01000	803	0	0	0	0	0	0	803	-	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor 9200-01001	1,552,915	304,287	356,978	338,791	400,628	456,794	307,978	166,333	220,984	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Contra 8700-01002	(711,132)	(45,118)	(70,734)	(72,272)	(175,524)	(344,916)	(126,091)	(38,183)	(26,448)	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Contra 9200-01002	(2,464,523)	(444,550)	(561,664)	(491,387)	(612,132)	(685,895)	(450,244)	(293,508)	(422,754)	0	0	0	0	0	0	0
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01006	63,534	1,078	5,487	11,880	11,888	17,524	11,396	11,552	11,577	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	361	0	0	0	0	0	0	361	(2,017)	0	0	0	0	0	0	0
Customer accounts-Operation su - Expense Labor Accrual 9010-01009	(2,915)	14,783	18,854	(4,418)	25,805	(60,080)	8,579	24,879	(2,017)	0	0	0	0	0	0	0
Customer accounts-Customer rec - Expense Labor Accrual 9030-01008	9,073	83,807	125,512	3,917	140,243	(350,545)	52,493	160,577	8,335	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	15,258	72,866	59,656	15,800	90,949	(232,816)	43,530	123,100	(8,802)	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	2,046,839	343,880	476,009	408,514	526,648	573,498	385,687	213,566	348,138	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	711,132	45,118	70,734	72,272	175,524	344,916	126,091	38,183	26,448	0	0	0	0	0	0	0
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	(1,116,830)	(203,607)	(271,022)	(255,908)	(315,345)	(334,405)	(232,400)	(86,413)	(147,366)	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	(63,934)	(1,078)	(5,487)	(11,880)	(11,888)	(17,524)	(11,396)	(11,552)	(11,577)	0	0	0	0	0	0	0
<b>Labor</b>	<b>9,775,256</b>	<b>1,813,235</b>	<b>1,759,509</b>	<b>1,604,795</b>	<b>1,893,444</b>	<b>1,830,588</b>	<b>2,068,676</b>	<b>2,151,312</b>	<b>1,831,237</b>	<b>1,983,603</b>	<b>2,069,948</b>	<b>2,306,528</b>	<b>2,027,897</b>	<b>2,308,528</b>	<b>2,213,851</b>	<b>2,120,774</b>
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	31,540	3,095	3,095	2,996	3,035	19,808	2,970	2,977	2,689	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Service Awards 9260-07421	4,160	5,922	3,897	2,113	1,724	1,279	513	644	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	8,473	-	-	0	0	6,473	-	-	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	37,950	13,427	10,834	25,568	1,596	8,942	9,227	9,240	8,345	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	42,769	8,508	5,048	6,505	6,787	8,504	8,773	8,787	7,937	0	0	0	0	0	0	0
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	41,870	3,909	9,847	9,829	7,329	8,565	8,923	8,703	8,259	0	0	0	0	0	0	0
A&G-Rents - Misc Employee Welfare Exp 9210-07499	690	30	973	(574)	131	148	99	200	114	0	0	0	0	0	0	0
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	227	0	0	0	171	56	-	-	-	0	0	0	0	0	0	0
<b>Employee Welfare</b>	<b>165,100</b>	<b>40,448</b>	<b>37,885</b>	<b>48,454</b>	<b>23,025</b>	<b>53,773</b>	<b>30,405</b>	<b>30,551</b>	<b>27,345</b>	<b>46,539</b>	<b>58,124</b>	<b>84,958</b>	<b>82,299</b>	<b>51,042</b>	<b>54,538</b>	<b>56,774</b>
A&G-Office supplies & expense - Other Benefits Load 9210-01200	0	0	0	1,022	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Load 9260-01200	0	400,487	389,853	362,832	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	994,374	134,100	130,539	119,652	197,564	190,372	190,700	224,675	191,084	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OPEB Benefits Load 9260-01203	682,216	99,669	97,022	86,930	131,709	126,915	127,133	149,783	127,376	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	1,628,678	0	0	0	323,828	311,847	312,384	289,039	312,982	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	293,577	0	0	58,328	56,205	56,302	68,333	58,409	58,409	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	1,294	0	0	376	363	363	423	304	304	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP/FACB Benefits Load 9260-01263	29,411	0	0	5,645	5,436	5,449	8,419	5,459	5,459	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Life Benefits Load 9260-01266	47,351	0	0	9,408	9,065	9,081	10,699	9,088	9,088	0	0	0	0	0	0	0
A&G-Employee pensions and bene - LTD Benefits Load 9260-01269	75,762	0	0	15,052	14,505	14,529	17,118	14,557	14,557	0	0	0	0	0	0	0
<b>Benefits</b>	<b>3,733,166</b>	<b>634,255</b>	<b>617,415</b>	<b>572,636</b>	<b>741,710</b>	<b>714,710</b>	<b>715,941</b>	<b>843,493</b>	<b>717,310</b>	<b>792,108</b>	<b>816,150</b>	<b>809,450</b>	<b>799,570</b>	<b>809,430</b>	<b>872,610</b>	<b>836,190</b>
A&G-Property insurance - Blueflame Property Insurance 9240-04069	82,487	15,915	16,314	16,314	16,314	16,314	16,314	16,772	16,772	0	0	0	0	0	0	0
<b>Insurance</b>	<b>82,487</b>	<b>15,915</b>	<b>16,314</b>	<b>16,314</b>	<b>16,314</b>	<b>16,314</b>	<b>16,314</b>	<b>16,772</b>	<b>16,772</b>	<b>15,915</b>	<b>15,915</b>	<b>15,915</b>	<b>15,915</b>	<b>15,915</b>	<b>15,915</b>	<b>15,915</b>
Customer accounts-Customer rec - Utilities 9030-04590	52,176	10,081	11,471	10,987	11,299	9,171	8,110	7,933	15,662	0	0	0	0	0	0	0
A&G-Rents - Building Lease/Rents 9310-04591	535,230	90,145	90,362	90,500	91,817	81,808	91,508	153,572	107,024	0	0	0	0	0	0	0
A&G-Office supplies & expense - Building Maintenance 9210-04592	220,997	36,503	36,662	47,582	60,778	40,888	43,377	46,916	39,058	0	0	0	0	0	0	0
A&G-Rents - Building Maintenance 9310-04592	4,710	798	998	1,818	329	1,428	607	1,094	1,052	0	0	0	0	0	0	0
A&G-Office supplies & expense - Utilities 9210-04590	52,415	12,332	20,038	9,428	13,711	10,105	16,635	9,190	6,772	0	0	0	0	0	0	0
A&G-Rents - Utilities 9210-04590	3,761	832	731	777	776	627	828	219	1,333	0	0	0	0	0	0	0
Customer service-Miscellaneous - Utilities 9100-04590	0	0	96	-	0	0	0	0	0	0	0	0	0	0	0	0
<b>Rent, Maint., &amp; Utilities</b>	<b>869,207</b>	<b>151,249</b>	<b>160,429</b>	<b>161,091</b>	<b>168,710</b>	<b>153,709</b>	<b>155,083</b>	<b>218,924</b>	<b>172,901</b>	<b>211,171</b>	<b>209,026</b>	<b>253,217</b>	<b>202,893</b>	<b>206,078</b>	<b>202,693</b>	<b>202,693</b>
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	3,356	671	671	671	671	671	671	671	671	0	0	0	0	0	0	0
Mains and Services Expenses - Vehicle Expense 8740-03004	4,975	239	390	144	178	190	435	35	4,139	0	0	0	0	0	0	0
A&G-Office supplies & expense - Vehicle Expense 9210-03004	67	20	29	31	18	20	-	-	-	0	0	0	0	0	0	0
<b>Vehicles &amp; Equip</b>	<b>8,398</b>	<b>930</b>	<b>1,061</b>	<b>814</b>	<b>878</b>	<b>877</b>	<b>1,126</b>	<b>706</b>	<b>4,810</b>	<b>939</b>	<b>939</b>	<b>939</b>	<b>939</b>	<b>939</b>	<b>939</b>	<b>939</b>
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	274	-	-	-	0	0	51	-	223	0	0	0	0	0	0	0
A&G-Rents - Non-Inventory Supplies 9310-02005	27	-	-	-	0	0	-	0	27	0	0	0	0	0	0	0
A&G-Office supplies & expense - Purchasing Card Charges 9210-02006	89	0	0	0	86	0	0	0	-	0	0	0	0	0	0	0
Customer accounts-Customer rec - Office Supplies 9030-05010	87	0	0	0	0	0	0	0	87	0	0	0	0	0	0	0
A&G-Office supplies & expense - Office Supplies 9210-05010	42,006	7,490	8,574	29,631	6,255	9,770	5,856	8,859	11,265	0	0	0	0	0	0	0
<b>Materials &amp; Supplies</b>	<b>42,480</b>	<b>7,490</b>	<b>8,574</b>	<b>28,631</b>	<b>6,342</b>	<b>8,770</b>	<b>5,908</b>	<b>8,859</b>	<b>11,602</b>	<b>9,422</b>	<b>9,422</b>	<b>9,422</b>	<b>9,422</b>	<b>9,422</b>	<b>9,422</b>	<b>9,422</b>
A&G-Administrative & general s - Software Maintenance 9200-04201	119,010	-	-	-	0	0	0	0	119,010	0	0	0	0	0	0	0
Distribution-Operation supervi - Software Maintenance 8700-04201	2,858	572	572	572	572	572	572	572	572	0	0	0	0	0	0	0
A&G-Maintenance of general pla - Software Maintenance 9320-04201	225,807	265,252	264,316	264,279	79,771	40,420	46,918	40,852	17,546	0	0	0	0	0	0	0
A&G-Office supplies & expense - Software Maintenance 9210-04201	1,295,547	70,945	70,945	122,245	77,770	101,133	601,310	261,728	264,607	0	0	0	0	0	0	0
A&G-Office supplies & expense - IT Equipment 9210-04212	6,921	1,222														



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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September	
<b>Marketing</b>	0	-	750	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Customer rec - Bank Service Charge 9030-04130	125,583	56,292	6,605	-	57,261	7,104	-	61,219	-	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Bank Service Charge 9210-04130	2,724	-	541	541	531	541	541	569	541	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Public Relations 9210-04146	6,000	0	0	0	6,000	-	-	-	-	0	0	0	0	0	0	0	0
<b>Directors &amp; Shareholders &amp; PR</b>	134,308	56,292	7,146	541	63,792	7,645	541	61,788	541	6,776	69,323	6,776	6,776	69,323	6,776	6,776	
A&G-Office supplies & expense - Membership Fees 9210-05415	885	50	937	495	50	50	430	215	140	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Club Dues - Deductible 9210-05417	200	-	-	-	0	0	0	200	-	0	0	0	0	0	0	0	
<b>Dues &amp; Donations</b>	1,085	4,550	937	495	50	50	430	415	140	519	249	50	748	4,960	50	550	
Distribution-Operation supervi - Postage/Delivery Services 8700-05111	11	-	-	-	0	0	0	11	-	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	9,173	1,988	1,917	3,602	1,505	1,778	1,107	2,908	1,875	0	0	0	0	0	0	0	
<b>Print &amp; Postages</b>	9,185	1,988	1,917	3,602	1,505	1,778	1,107	2,920	1,875	2,557	2,557	2,557	2,557	2,557	2,557	3,627	
Customer accounts-Operation su - Meals and Entertainment 9010-05411	120	12	-	-	0	0	120	-	-	0	0	0	0	0	0	0	
Customer accounts-Customer rec - Meals and Entertainment 9030-05411	78	287	14	82	0	0	14	55	7	0	0	0	0	0	0	0	
Customer service-Supervision - Meals and Entertainment 9070-05411	320	-	-	-	0	0	0	320	-	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	83,375	6,897	13,502	15,997	12,316	8,131	9,260	18,236	35,432	0	0	0	0	0	0	0	
A&G-Outside services employed - Meals and Entertainment 9230-05411	1,243	79	-	152	0	402	191	370	280	0	0	0	0	0	0	0	
A&G-Rents - Meals and Entertainment 9310-05411	192	32	36	36	31	30	-	82	49	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Spousal & Dependent Travel 9210-05412	9	60	3,582	321	0	9	-	-	-	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Transportation 9210-05413	99,397	10,974	18,565	30,626	12,355	14,480	17,518	24,735	30,310	0	0	0	0	0	0	0	
A&G-Outside services employed - Transportation 9230-05413	9,335	2,073	-	909	0	3,291	1,272	3,115	1,716	0	0	0	0	0	0	0	
Customer accounts-Customer rec - Transportation 9030-05413	150	31	317	-	150	-	-	-	-	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Lodging 9210-05414	108,628	10,425	12,739	19,669	6,202	9,298	10,680	38,672	43,775	0	0	0	0	0	0	0	
A&G-Outside services employed - Lodging 9230-05414	5,995	988	-	415	0	2,111	729	1,707	1,447	0	0	0	0	0	0	0	
Customer accounts-Customer rec - Lodging 9030-05414	0	106	64	-	0	0	0	0	0	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Misc Employee Expense 6210-05419	20,127	68	1,168	222	20	8	10,024	757	8,318	0	0	0	0	0	0	0	
<b>Travel &amp; Entertainment</b>	328,965	32,009	50,018	68,821	31,073	37,701	49,808	88,050	122,333	42,418	57,868	42,418	42,418	57,394	39,971	42,418	
A&G-Office supplies & expense - Employee Development 9210-05420	20,535	3,090	2,495	3,015	11,389	89	-	45	9,032	0	0	0	0	0	0	0	
A&G-Administrative & general s - Training 9200-05421	0	0	14,836	-	0	0	0	0	0	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Training 9210-05421	3,375	475	1,125	-	0	0	0	0	3,375	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Books & Manuals 9210-05424	63	-	-	35	0	48	-	-	16	0	0	0	0	0	0	0	
<b>Training</b>	23,973	3,565	18,458	3,050	11,369	137	-	45	12,422	8,825	8,825	8,825	14,825	14,825	8,825	8,821	
A&G-Injuries & damages - Settlement 9250-05416	295	0	0	1,685	0	0	0	295	-	0	0	0	0	0	0	0	
A&G-Administrative & general s - Contract Labor 9200-08111	2,040	0	0	48,507	0	2,040	-	-	-	0	0	0	0	0	0	0	
A&G-Office supplies & expense - Contract Labor 9210-08111	1,837,298	76,518	175,559	343,328	232,935	352,565	458,850	417,656	375,272	0	0	0	0	0	0	0	
A&G-Outside services employed - Contract Labor 9230-08111	233,309	48,028	38,988	41,582	43,141	38,462	35,979	58,446	57,282	0	0	0	0	0	0	0	
<b>Outside Services</b>	2,072,842	124,546	214,547	434,882	276,076	393,067	494,929	478,397	432,554	441,625	367,327	60,564	56,698	92,704	56,275	82,885	
A&G-Office supplies & expense - Misc General Expense 9210-07580	3,593	280	1,327	2,824	1,251	609	242	604	987	0	0	0	0	0	0	0	
A&G-Office supplies & expense - UCG Beginning Balance 3-31-88 9210-09195	1,901	0	0	0	0	0	1,901	-	-	0	0	0	0	0	0	0	
<b>Miscellaneous</b>	5,594	280	1,327	2,824	1,251	609	2,143	604	987	1,300	1,050	1,900	1,525	2,175	2,900	1,520	
<b>Total O&amp;M Expenses Before Allocations</b>	19,411,814	3,325,187	3,342,744	3,448,739	3,489,417	3,453,213	4,262,027	4,363,880	3,946,497	3,580,809	3,694,839	3,711,595	3,272,376	3,751,408	3,498,417	3,405,489	

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Distribution-Operation supervi - PTO Accrual 8700-01010	28,802	-	-	(105,931)	0	-	-	28,802	-	0	0	0	0	0	0	0
Customer accounts-Customer rec - Non-project Labor 9030-01000	41,174	5,205	5,205	5,205	5,205	11,239	8,910	8,764	7,057	0	0	0	0	0	0	0
Other storage-Maintenance of s - Non-project Labor 8432-01000	0	0	1,585	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-project Labor 8700-01000	767,667	133,661	135,560	135,231	140,754	311,430	140,235	138,014	137,223	0	0	0	0	0	0	0
Mains and Services Expenses - Non-project Labor 8740-01000	7,320	3,107	-	2,718	1,480	518	3,414	1,455	453	0	0	0	0	0	0	0
Distribution-Measuring and rep - Non-project Labor 8750-01000	1,602	1,269	-	-	0	0	0	307	1,294	0	0	0	0	0	0	0
Meter and house regulator expe - Non-project Labor 8760-01000	779	-	-	-	0	779	-	-	-	0	0	0	0	0	0	0
Distribution-Other expenses - Non-project Labor 8900-01000	11,776	1,815	321	839	2,701	1,812	502	1,489	5,273	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor 8700-01001	1,656,428	304,490	323,379	313,735	314,817	459,119	293,627	291,476	297,389	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Contra 8700-01002	(1,384,222)	(251,390)	(252,646)	(239,803)	(257,205)	(379,562)	(251,667)	(246,966)	(248,601)	0	0	0	0	0	0	0
Mains expenses - O&M Protect Labor and Contra 8560-01006	7,782	1,450	-	-	0	588	1,996	148	2,957	0	0	0	0	0	0	0
Distribution-Operation supervi - O&M Project Labor and Contra 8760-01006	26,569	2,111	-	-	4,257	17,551	2,962	-	4,199	0	0	0	0	0	0	0
Other storage-Maintenance of s - Expense Labor Accrual 9432-01003	0	0	992	(992)	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	(7,299)	13,169	20,953	(474)	23,806	(56,152)	8,009	19,126	(2,089)	0	0	0	0	0	0	0
Mains and Services Expenses - Expense Labor Accrual 8740-01008	(1,155)	203	(1,087)	1,359	(382)	(831)	938	(589)	(451)	0	0	0	0	0	0	0
Distribution-Measuring and rep - Expense Labor Accrual 8750-01008	582	(439)	(444)	-	0	0	136	444	0	0	0	0	0	0	0	0
Distribution-Measuring and rep - Expense Labor Accrual 8760-01008	0	131	(450)	-	0	0	0	0	0	0	0	0	0	0	0	0
Meter and house regulator expe - Expense Labor Accrual 8780-01008	-	0	0	0	0	130	(130)	0	0	0	0	0	0	0	0	0
Distribution-Other expenses - Expense Labor Accrual 8800-01008	1,954	299	(405)	259	1,396	(1,453)	(152)	519	1,703	0	0	0	0	0	0	0
Customer accounts-Customer rec - Expense Labor Accrual 9030-01008	573	520	781	-	781	(1,510)	800	1,271	(768)	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	1,127,973	205,796	207,659	204,719	210,565	305,554	201,896	206,462	203,473	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer Out 8700-01012	(1,400,178)	(268,998)	(278,602)	(278,545)	(268,201)	(385,112)	(243,636)	(250,970)	(252,280)	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Transfer In 8700-01013	69,697	2,059	-	3,691	80,201	4,855	-	348	-	0	0	0	0	0	0	0
Mains expenses - Expense Labor Transfer In 8560-01013	7,762	1,450	-	-	0	1,996	148	2,957	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Transfer Out 8700-01014	(28,669)	(2,111)	-	(598)	(4,257)	(17,551)	(2,962)	-	(4,199)	0	0	0	0	0	0	0
Mains expenses - Expense Labor Transfer Out 9560-01014	(17,782)	(1,450)	-	-	(1,996)	(2,957)	(148)	(2,957)	(4,199)	0	0	0	0	0	0	0
<b>Labor</b>	<b>930,833</b>	<b>164,164</b>	<b>163,421</b>	<b>38,214</b>	<b>179,371</b>	<b>228,108</b>	<b>198,945</b>	<b>170,663</b>	<b>153,445</b>	<b>200,834</b>	<b>222,662</b>	<b>232,804</b>	<b>202,439</b>	<b>232,804</b>	<b>222,662</b>	<b>212,500</b>
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	17,551	2,178	2,178	17,874	1,063	8,616	1,070	1,075	5,728	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Service Awards 9260-07421	28,225	6,899	9,002	8,632	9,200	13,452	3,653	1,819	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Service Awards 8700-07421	31,372	0	0	0	141	-	30,592	640	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Uniforms 9260-07443	118	0	0	0	0	0	0	118	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	(43)	0	0	0	0	0	0	(43)	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Uniforms 8700-07443	250	-	-	-	0	250	-	-	-	0	0	0	0	0	0	0
Mains and Services Expenses - Uniforms 8740-07443	250	125	-	-	125	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	(138)	-	-	-	0	(138)	-	-	-	0	0	0	0	0	0	0
Mains and Services Expenses - Uniforms Capitalized 8740-07444	(150)	(166)	-	-	(81)	(59)	-	-	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Capitalized Restricted Stock 9260-07450	(58,514)	(11,351)	(11,797)	(31,579)	(8,300)	(10,004)	(8,944)	(9,150)	(22,217)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	1,139,428	-	-	96,000	168,804	190,000	409,813	275,811	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	(588,214)	-	-	(225,662)	(53,000)	(90,029)	(103,000)	(202,000)	(150,185)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Restricted Stock - Long Term Incent 9260-07458	30,459	9,578	9,578	20,618	1,299	7,003	7,228	7,502	7,429	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	54,191	9,517	9,517	24,775	8,724	8,443	8,712	8,724	19,588	0	0	0	0	0	0	0
A&G-Employee pensions and bene - COLI-CSD & Premiums 9260-07467	3,417	683	683	683	683	683	683	683	683	0	0	0	0	0	0	0
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	81,768	14,836	14,836	14,836	16,354	16,354	16,354	16,354	16,354	0	0	0	0	0	0	0
A&G-Employee pensions and bene - SERP Capitalized 9260-07490	(27,591)	(4,197)	(4,197)	(5,538)	(5,538)	(5,538)	(5,538)	(5,538)	(5,538)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	8,549	714	5,000	1,357	1,628	1,793	1,081	1,507	2,550	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	7,393	32	116	-	409	(425)	1,356	5,221	432	0	0	0	0	0	0	0
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	0	0	0	715	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	859	0	0	0	659	-	-	-	-	0	0	0	0	0	0	0
<b>Employee Welfare</b>	<b>720,777</b>	<b>28,748</b>	<b>34,917</b>	<b>347,417</b>	<b>72,706</b>	<b>121,370</b>	<b>143,245</b>	<b>232,749</b>	<b>150,708</b>	<b>56,723</b>	<b>32,301</b>	<b>48,317</b>	<b>34,116</b>	<b>35,156</b>	<b>34,513</b>	<b>35,618</b>
A&G-Injuries & damages - Other Benefits Variance 9250-01201	0	(3,255)	1,516	(3,176)	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Load 9260-01200	0	39,566	39,548	34,738	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Variance 9260-01201	-	18,741	31,394	80,392	(270,025)	-	-	270,025	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	122,022	14,936	16,168	13,350	24,691	28,407	23,226	24,071	20,627	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OPEB Benefits Load 9260-01203	196,927	21,039	21,408	18,805	37,825	45,049	35,580	36,875	31,599	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Variance 9260-01206	(50,824)	20,011	85,344	29,556	(22,711)	(28,718)	(2,501)	(20,632)	23,737	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OPEB Benefits Variance 9260-01207	(294,203)	43,324	136,083	58,275	(76,529)	(88,230)	(48,318)	(74,433)	(7,695)	0	0	0	0	0	0	0
A&G-Injuries & damages - Workers Comp Benefits Variance 9250-01208	(15,543)	0	0	(2,823)	(5,979)	(2,458)	(5,769)	1,468	-	0	0	0	0	0	0	0
A&G-Injuries & damages - Workers Comp Benefits Load 9260-01221	145,816	22,968	21,622	13,789	30,540	28,503	27,452	31,925	27,197	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	181,830	0	0	0	32,746	39,001	30,803	31,924	27,356	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Variance 9260-01252	(377,674)	0	0	0	(16,952)	(13,810)	(65,865)	(352,735)	(142)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Projects 9260-01253	14,368	0	0	0	591	1,407	244	(252)	(259)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	38,943	0	0	0	7,880	9,366	7,412	7,892	8,593	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Variance 9260-01258	(44,995)	0	0	0	(10,219)	(15,165)	(8,966)	(9,529)	(1,086)	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Projects 9260-01259	3,841	0	0	0	185	3,122	365	7	151	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	433	0	0	88	104	82	85	73	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Variance 9260-01261	10,031	0	0	2,178	(669)	(433)	8,147	808	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Projects 9260-01262	38	0	0	2	31	4	0	2	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	4,327	0	0	876	1,043	824	854	731	0	0	0	0	0	0	0	0
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A&G-Property Insurance - Insurance-Other 9240-04070	8,060	1,448	1,493	1,493	1,493	1,493	1,493	2,089	1,493	0	0	0	0	0	0	0
A&G-Property Insurance - Insurance Capitalized 9240-04072	(6,731)	(1,315)	(1,302)	(1,405)	(1,405)	(1,332)	(1,355)	(1,501)	(1,187)	0	0	0	0	0	0	0
A&G-Injuries & Damages - Insurance Reserve 9250-07115	(10,917)	0	(1,302)	10,917	0	(1,332)	(1,355)	(10,917)	(1,187)	0	0	0	0	0	0	0
Distribution-Operation supervi - Environmental & Safety 8700-07120	710	154	8,429	15,116	505	0	-	92	113	0	0	0	0	0	0	0
A&G-Injuries & Damages - Environmental & Safety 9250-07120	83	0	194	12	0	0	0	0	83	0	0	0	0	0	0	0
<b>Insurance</b>	<b>(4,481)</b>	<b>1,210</b>	<b>9,764</b>	<b>27,082</b>	<b>1,617</b>	<b>1,087</b>	<b>1,087</b>	<b>(9,508)</b>	<b>1,233</b>	<b>50,293</b>	<b>50,952</b>	<b>50,913</b>	<b>51,070</b>	<b>50,913</b>	<b>50,952</b>	<b>51,025</b>
Storage well royalties - Building Lease/Rents Capitalized 9250-04580	(223)	(93)	(91)	-	(158)	-	-	(42)	(24)	0	0	0	0	0	0	0
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	(75,448)	(13,714)	(176,104)	(48,201)	(7,131)	(10,907)	(9,028)	(10,821)	(37,581)	0	0	0	0	0	0	0
A&G-Rents - Building Lease/Rents Capitalized 9310-04580	(7,995)	(301)	(474)	(377)	(301)	(1,970)	(1,931)	(1,947)	(1,845)	0	0	0	0	0	0	0
Storage well royalties - Building Lease/Rents 9250-04581	1,336	137	300	-	739	-	-	376	221	0	0	0	0	0	0	0
Distribution-Rents - Building Lease/Rents 8810-04581	128,030	23,214	268,699	74,099	12,490	19,890	16,778	13,703	56,170	0	0	0	0	0	0	0
A&G-Rents - Building Lease/Rents 9310-04581	28,016	1,351	1,351	1,351	1,351	6,667	6,667	6,667	6,667	0	0	0	0	0	0	0
A&G-Rents - Building Maintenance 8310-04582	73	74	59	59	59	3	3	4	4	0	0	0	0	0	0	0
Mains and Services Expenses - Building Maintenance 8740-04582	82	0	0	0	82	-	-	-	-	0	0	0	0	0	0	0
Distribution-Rents - Building Maintenance 8310-04582	15,497	4,893	3,144	3,106	2,068	5,040	3,519	2,223	2,646	0	0	0	0	0	0	0
Lines expenses - Utilities 8170-04590	164	42	45	41	41	34	34	38	39	0	0	0	0	0	0	0
Compressor station expenses - Utilities 8180-04590	1,268	292	314	288	284	241	241	250	273	0	0	0	0	0	0	0
Compressor station fuel and po - Utilities 8190-04590	2,727	-	3	-	1,286	769	36	-	637	0	0	0	0	0	0	0
Storage-Purification expenses - Utilities 8210-04590	1,679	5	108	101	103	259	265	80	970	0	0	0	0	0	0	0
Storage-Other expenses - Utilities 8240-04590	127	-	3	3	3	3	7	55	60	0	0	0	0	0	0	0
Storage well royalties - Utilities 8250-04590	8,183	78	299	365	571	792	1,661	2,838	2,331	0	0	0	0	0	0	0
Mains and Services Expenses - Utilities 8740-04590	2,054	439	462	631	457	395	419	385	398	0	0	0	0	0	0	0
Mains expenses - Utilities 8550-04590	1,656	375	403	370	365	309	309	322	350	0	0	0	0	0	0	0
Transmission-Measuring and reg - Utilities 8570-04590	388	63	90	62	81	69	69	72	78	0	0	0	0	0	0	0
Distribution-Operation supervi - Utilities 8700-04590	12,262	4,222	4,470	4,058	2,408	1,534	2,898	2,848	2,495	0	0	0	0	0	0	0
Distribution-Rents - Misc Rents 8810-04592	3,294	-	-	-	-	-	-	2,980	314	0	0	0	0	0	0	0
Compressor station expenses - Capitalized Utility Costs 8160-04599	(1,093)	(247)	(288)	(245)	(241)	(204)	(204)	(212)	(231)	0	0	0	0	0	0	0
Distribution-Operation supervi - Capitalized Utility Costs 8700-04599	(8,101)	(2,855)	(3,143)	(2,838)	(1,603)	(1,295)	(1,936)	(1,869)	(1,501)	0	0	0	0	0	0	0
Distribution-Rents - Capitalized Utility Costs 8610-04599	(12,863)	(4,105)	(2,644)	(2,480)	(1,755)	(4,276)	(2,705)	(1,885)	(2,245)	0	0	0	0	0	0	0
Mains expenses - Capitalized Utility Costs 8560-04599	(1,405)	(316)	(342)	(315)	(310)	(283)	(283)	(273)	(297)	0	0	0	0	0	0	0
<b>Rent, Maint., &amp; Utilities</b>	<b>99,718</b>	<b>13,635</b>	<b>96,700</b>	<b>30,114</b>	<b>10,989</b>	<b>17,091</b>	<b>16,601</b>	<b>21,891</b>	<b>32,947</b>	<b>37,115</b>	<b>40,768</b>	<b>40,768</b>	<b>40,768</b>	<b>40,768</b>	<b>40,768</b>	<b>40,777</b>
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	47,718	11,644	1,655	(4,145)	10,843	8,563	9,568	8,871	9,875	0	0	0	0	0	0	0
Distribution-Operation supervi - Capitalized transportation costs 8700-03003	(423)	(180)	(149)	(164)	(54)	(94)	(26)	(29)	(219)	0	0	0	0	0	0	0
Mains and Services Expenses - Capitalized transportation costs 8740-03003	(64,718)	(12,816)	(5,291)	(3,828)	(15,924)	(12,734)	(11,856)	(10,648)	(13,557)	0	0	0	0	0	0	0
Distribution-Measuring and reg - Capitalized transportation costs 8750-03003	(129)	-	-	0	-	(84)	-	-	(45)	0	0	0	0	0	0	0
Distribution-Operation supervi - Vehicle Expense 8700-03004	46,111	1,419	193	219	65	146	54	50	285	0	0	0	0	0	0	0
Mains and Services Expenses - Vehicle Expense 8740-03004	46,111	8,742	10,454	9,784	12,598	9,837	7,625	8,100	10,953	0	0	0	0	0	0	0
Distribution-Measuring and reg - Vehicle Expense 8750-03004	263	-	-	0	-	166	-	-	95	0	0	0	0	0	0	0
Mains and Services Expenses - Equipment Lease 8740-04301	6,098	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	0	0	0	0	0	0	0
Mains and Services Expenses - Heavy Equipment 8740-04302	6,309	484	4,043	202	70	1,342	2,140	2,476	282	0	0	0	0	0	0	0
Distribution-Operation supervi - Heavy Equipment 8700-04302	91	0	0	133	0	91	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Heavy Equipment Capitalized 8740-04307	(89)	0	0	(130)	0	(89)	-	-	-	0	0	0	0	0	0	0
Mains and Services Expenses - Heavy Equipment Capitalized 8740-04307	(12,157)	(1,660)	(5,157)	(1,393)	(1,263)	(2,510)	(3,262)	(3,621)	(1,471)	0	0	0	0	0	0	0
<b>Vehicles &amp; Equip</b>	<b>32,674</b>	<b>9,041</b>	<b>6,901</b>	<b>1,876</b>	<b>7,554</b>	<b>5,657</b>	<b>5,428</b>	<b>6,417</b>	<b>7,417</b>	<b>6,254</b>	<b>8,609</b>	<b>8,609</b>	<b>8,609</b>	<b>8,609</b>	<b>8,609</b>	<b>8,616</b>
Sales-Demonstrating and sellin - Inventory Materials 9120-02001	200	0	0	(200)	200	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Inventory Materials 8700-02001	875	-	-	-	0	811	64	-	-	0	0	0	0	0	0	0
Orderization - Inventory Materials 8711-02001	(563)	-	-	-	(563)	-	-	-	-	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Warehouse Loading Charge 9120-02004	8	0	0	981	8	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Warehouse Loading Charge 8700-02004	35	-	-	0	32	-	3	-	-	0	0	0	0	0	0	0
Orderization - Warehouse Loading Charge 8711-02004	(22)	-	-	-	(22)	-	-	-	-	0	0	0	0	0	0	0
Orderization - Non-Inventory Supplies 8711-02005	49,073	-	-	1,551	6,684	-	25,605	15,277	1,506	0	0	0	0	0	0	0
Mains and Services Expenses - Non-Inventory Supplies 8740-02005	1,658	193	1,300	7	1,676	-	-	46	44	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-Inventory Supplies 8700-02005	21,426	5,640	16,930	8,064	8,064	2,405	3,965	3,790	3,203	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-Inventory Supplies 8760-02005	1,656	853	98	-	33	799	64	414	347	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-Inventory Supplies 8770-02005	20	0	0	0	0	20	-	-	-	0	0	0	0	0	0	0
Mains expenses - Non-Inventory Supplies 8560-02005	598	-	170	47	276	-	274	48	-	0	0	0	0	0	0	0
Transmission-Maintenance of me - Non-Inventory Supplies 8650-02005	1,487	14	15	29	0	1,473	14	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	6,580	1,316	6,223	4,279	2,063	2,171	1,626	449	380	0	0	0	0	0	0	0
Distribution-Operation supervi - Office Supplies 8700-05010	27,731	5,177	6,403	4,197	6,198	4,027	5,021	8,343	7,142	0	0	0	0	0	0	0
Mains and Services Expenses - Office Supplies 8740-05010	659	-	-	-	59	-	-	-	600	0	0	0	0	0	0	0
Distribution-Measuring and reg - Office Supplies 8750-05010	130	-	-	-	0	84	48	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Use 05010 Copier 8700-05211	(1,818)	0	0	0	0	0	0	0	(1,818)	0	0	0	0	0	0	0
<b>Materials &amp; Supplies</b>	<b>108,762</b>	<b>13,193</b>	<b>21,838</b>	<b>20,724</b>	<b>23,585</b>	<b>11,822</b>	<b>36,582</b>	<b>28,366</b>	<b>11,405</b>	<b>22,470</b>	<b>22,470</b>	<b>22,470</b>	<b>22,470</b>	<b>22,470</b>	<b>22,470</b>	<b>22,486</b>
A&G-Maintenance of general pla - Offsite Storage 9320-04065	340	0	0	0	0	0	176	162	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Software Maintenance 8700-04201	14,930	1,243	11,666	2,298	977	905	7,321	4,823	905	0	0	0	0	0	0	0
Distribution-Operation supervi - IT Equipment 8700-04212	30,001	356	1,466	2,020	91	5,536	11,789	1,248	11,340	0	0	0	0	0	0	0
<b>Information Technologies</b>	<b>45,272</b>	<b>1,599</b>	<b>13,132</b>	<b>4,318</b>	<b>1,068</b>	<b>6,441</b>	<b>19,284</b>	<b>6,233</b>	<b>12,245</b>	<b>24,250</b>	<b>9,250</b>	<b>15,650</b>	<b>9,250</b>	<b>9,250</b>	<b>10,050</b>	<b>9,250</b>
Mains and Services Expenses - Monthly Lines and service 8740-05310	198	39	39	39	39	39	41	41	39	0	0	0	0	0	0	0
Distribution-Operation supervi - Monthly Lines and service 8700-05310	8,845	2,303	2,845	1,772	912	1,776	1,478	2,903	1,775	0	0	0	0	0	0	0
Distribution-Operation supervi - Long Distance 8700-05312	2,173	551	430	505	440	431	426	326	651	0	0	0</				

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
<b>Mains and Services Expenses - Capitalized Telecom Costs 8740-05399</b>	(168)	(21)	(21)	(22)	(21)	(22)	(23)	(22)	(21)	0	0	0	0	0	0	0
<b>Telecom</b>	143,487	33,187	47,156	33,358	22,794	33,586	29,909	27,962	29,237	60,131	60,308	60,358	60,431	60,265	60,389	60,378
Distribution-Operation supervi - Required By Law, Safety 8700-04002	129,678	287	23,846	5,496	52,705	-	356	12,579	64,038	0	0	0	0	0	0	0
Distribution-Operation supervi - Safety 8700-04019	123	-	-	-	0	-	123	-	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Promo Other, Misc 8700-04021	70	-	-	-	0	70	-	-	0	0	0	0	0	0	0	0
Sales-Advertising expenses - Promo Other, Misc 8130-04021	268	-	-	268	0	0	0	0	268	0	0	0	0	0	0	0
Customer service-Operatinq ass - Community Rel&Trade Shows 8060-04040	2,000	-	-	-	0	0	0	2,000	0	0	0	0	0	0	0	0
Customer service-Operatinq inf - Community Rel&Trade Shows 9090-04040	0	120	623	17,762	0	0	0	0	0	0	0	0	0	0	0	0
Sales-Supervision - Community Rel&Trade Shows 9110-04040	500	0	0	0	0	0	0	500	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Community Rel&Trade Shows 8700-04040	549	-	-	-	88	60	-	-	400	0	0	0	0	0	0	0
Customer service-Miscellaneous - Customer Relations & Assist 9100-04048	415	263	79	145	13	80	7	181	193	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Customer Relations & Assist 9120-04048	(205)	0	0	24,897	(205)	0	0	0	-	0	0	0	0	0	0	0
Sales-Advertising expenses - Customer Relations & Assist 9130-04048	0	0	0	2,121	0	0	0	0	0	0	0	0	0	0	0	0
<b>Marketing</b>	133,397	681	24,648	50,488	52,601	210	488	15,241	64,859	21,477	23,777	23,477	23,477	23,477	23,477	23,465
Distribution-Operation supervi - Membership Fees 8700-05415	1,210	400	145	1,725	500	-	-	455	255	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Membership Fees 9120-05415	0	0	0	240	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Membership Fees 9302-05415	0	0	0	2,880	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Club Dues - Deductible 8700-05417	548	-	-	-	548	-	-	-	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Association Dues 9302-07510	58,363	18,589	7,299	7,299	28,818	7,265	7,517	7,517	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Association Dues 8700-07510	6,000	250	-	-	0	6,000	-	-	0	0	0	0	0	0	0	0
<b>Dues &amp; Donations</b>	66,141	19,219	7,444	12,144	29,865	13,265	7,265	7,972	7,772	118,050	13,300	10,020	29,237	13,495	9,985	9,796
Distribution-Operation supervi - Postage/Delivery Services 8700-05111	6,621	1,134	904	997	891	1,280	1,739	1,536	1,185	0	0	0	0	0	0	0
Mains and Services Expenses - Postage/Delivery Services 8740-05111	119	-	-	-	0	0	119	-	0	0	0	0	0	0	0	0
Distribution-Measuring and rest - Postage/Delivery Services 8760-05111	17	-	-	-	0	0	17	-	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	15	-	-	-	0	0	0	-	15	0	0	0	0	0	0	0
<b>Print &amp; Postages</b>	6,772	1,134	904	997	891	1,280	1,875	1,536	1,200	2,364	2,364	2,364	2,364	2,364	2,364	2,365
Customer accounts-Customer rec - Meals and Entertainment 9030-05411	476	-	-	-	0	12	185	152	147	0	0	0	0	0	0	0
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	87	40	28	-	0	21	66	-	-	0	0	0	0	0	0	0
Transmission-Operation supervi - Meals and Entertainment 8500-05411	42	30	-	-	42	-	-	-	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Meals and Entertainment 8700-05411	39,338	5,066	6,073	9,004	5,579	9,363	7,102	7,796	8,707	0	0	0	0	0	0	0
Distribution-Other expenses - Meals and Entertainment 8800-05411	42	-	-	-	0	0	0	0	42	0	0	0	0	0	0	0
Distribution-Operation supervi - Spousal & Dependent Travel 8700-05412	1,152	7	50	141	20	13	211	758	149	0	0	0	0	0	0	0
Mains and Services Expenses - Meals and Entertainment 8740-05411	0	0	49	-	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Transportation 9210-05413	994	852	1,337	-	0	444	27	-	514	0	0	0	0	0	0	0
Distribution-Operation supervi - Transportation 8700-05413	81,858	14,719	9,040	17,547	5,894	12,728	12,753	11,307	18,186	0	0	0	0	0	0	0
Distribution-Other expenses - Transportation 8800-05413	221	-	-	-	0	0	180	-	41	0	0	0	0	0	0	0
Customer accounts-Customer rec - Transportation 9030-05413	3,871	-	-	-	0	191	186	709	2,785	0	0	0	0	0	0	0
A&G-Office supplies & expense - Lodging 9210-05414	223	178	-	-	0	223	-	-	0	0	0	0	0	0	0	0
Transmission-Operation supervi - Lodging 8500-05414	327	-	-	-	327	-	-	-	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Lodging 8700-05414	39,519	7,088	9,390	11,268	5,970	8,819	5,014	7,230	12,887	0	0	0	0	0	0	0
Distribution-Other expenses - Lodging 8800-05414	153	-	-	-	0	0	0	0	153	0	0	0	0	0	0	0
Customer accounts-Customer rec - Lodging 9030-05414	3,108	-	-	-	0	144	554	1,574	835	0	0	0	0	0	0	0
Transmission-Operation supervi - Misc Employee Expense 8500-05415	0	1,282	11	-	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Expense 8700-05419	3,198	33	27	601	265	1,758	502	499	173	0	0	0	0	0	0	0
Distribution-Other expenses - Misc Employee Expense 8800-05419	2,250	0	0	0	0	0	0	2,250	-	0	0	0	0	0	0	0
<b>Travel &amp; Entertainment</b>	157,056	30,427	28,008	39,581	18,097	33,503	28,780	32,255	46,420	50,897	49,887	49,387	51,237	49,137	49,587	49,661
Distribution-Operation supervi - Employee Development 8700-05420	3,169	475	-	1,894	450	760	495	510	954	0	0	0	0	0	0	0
Distribution-Operation supervi - Trainine 8700-05421	2,900	1,888	-	197	0	225	1,589	502	505	0	0	0	0	0	0	0
Distribution-Operation supervi - Books & Manuals 8700-05424	1,510	-	-	163	-	610	-	737	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Regulatory Compliance Training 8700-05425	0	-	2,125	-	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Safety Training 8700-05426	12,360	2,863	1,477	3,981	0	4,263	1,557	4,687	1,874	0	0	0	0	0	0	0
Distribution-Operation supervi - Work Environment Training 8700-05429	15	-	30	15	15	-	-	-	0	0	0	0	0	0	0	0
<b>Training</b>	19,854	5,208	3,632	5,977	626	5,248	4,231	5,879	3,659	11,072	10,177	9,062	5,334	5,729	5,333	6,883
Transmission-Operation supervi - Contract Labor 8500-05111	0	0	0	3,100	0	0	0	0	0	0	0	0	0	0	0	0
Mains expenses - Contract Labor 8560-05111	200	-	-	-	200	-	-	-	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Contract Labor 8700-05111	14,910	2,911	1,267	3,861	871	1,809	2,143	5,945	4,042	0	0	0	0	0	0	0
Mains and Services Expenses - Contract Labor 8740-05111	4,551	-	-	-	0	0	0	4,651	0	0	0	0	0	0	0	0
A&G-Outside services employed - Contract Labor 9230-05111	935	3,888	716	5,128	0	0	0	0	935	0	0	0	0	0	0	0
Customer accounts-Customer rec - Collection Fees 9030-05112	531,220	65,597	123,198	96,300	95,260	87,924	98,931	109,284	141,821	0	0	0	0	0	0	0
Customer accounts-Customer rec - Bill Print Fees 9030-05116	866,217	201,833	205,481	144,952	179,131	166,887	155,265	189,105	175,829	0	0	0	0	0	0	0
A&G-Outside services employed - Legal 9230-05121	38,867	37	7,330	15,427	8,519	9,416	4,673	8,874	7,384	0	0	0	0	0	0	0
<b>Outside Services</b>	1,457,000	273,932	337,992	268,767	283,882	266,238	259,013	317,858	330,010	345,559	316,948	316,948	316,943	316,948	316,948	316,941
A&G-Administrative & general s - A&G Overhead Cleaning 9200-04883	(27,738)	(3,491)	(3,438)	(2,717)	(5,148)	(5,490)	(10,219)	(3,908)	(2,970)	0	0	0	0	0	0	0
Distribution-Operation supervi - Land Rights 8700-04889	5	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc General Expense 9260-07590	670	0	0	0	0	0	0	663	8	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc General Expense 8700-07590	8,854	(93,281)	-	-	129	1,203	123	6,991	388	0	0	0	0	0	0	0
Mains and Services Expenses - Misc General Expense 8740-07590	252	0	1,254	(1,254)	4,908	(4,908)	2,797	(2,797)	252	0	0	0	0	0	0	0
A&G-Office supplies & expense - UOC Beginning Balance 3-31-98 9210-09195	847	-	-	-	0	0	0	847	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Reimbursements 8700-09911	(116,808)	0	0	0	0	0	0	0	(116,808)	0	0	0	0	0	0	0
<b>Miscellaneous</b>	(134,033)	138,835	(2,171)	(3,971)	(112)	(8,195)	(6,452)	955	(119,229)	(77,546)	16,844	21,440	6,100	4,728	6,590	6,462
<b>Total O&amp;M Expenses Before Allocations</b>	<b>3,698,615</b>	<b>956,172</b>	<b>1,144,379</b>	<b>1,119,549</b>	<b>440,584</b>	<b>672,862</b>	<b>914,246</b>	<b>808,541</b>	<b>882,382</b>	<b>1,083,671</b>	<b>1,045,009</b>	<b>1,063,060</b>	<b>1,016,002</b>	<b>1,046,606</b>	<b>1,028,096</b>	<b>1,014,333</b>

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Distribution-Maint of mains - Non-project Labor 8870-01000	10,159	2,795	5,305	6,331	2,713	3,880	2,443	4,273	3,050	0	0	0	0	0	0	0
Maintenance of services - Non-project Labor 8920-01000	5,420	548	858	948	687	1,653	518	1,079	1,062	0	0	0	0	0	0	0
Maintenance of meters and hous - Non-project Labor 8930-01000	19,000	6,687	7,647	3,440	5,434	2,859	3,392	4,270	4,270	0	0	0	0	0	0	0
Customer accounts-Operation su - Non-project Labor 9010-01000	0	275	52	217	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Non-project Labor 9020-01000	187,570	10,449	22,886	17,111	18,195	45,011	30,351	37,815	35,169	0	0	0	0	0	0	0
Customer accounts-Customer rec - Non-project Labor 9030-01000	133,618	30,080	31,790	26,638	26,041	32,371	22,037	24,089	29,100	0	0	0	0	0	0	0
Customer service-Operatin inf - Non-project Labor 9060-01000	40,005	6,784	6,658	6,658	7,132	10,956	7,306	7,306	7,306	0	0	0	0	0	0	0
Sales-Supervision - Non-project Labor 9110-01000	64,324	9,287	11,346	11,353	11,541	17,601	11,715	11,732	11,736	0	0	0	0	0	0	0
A&G-Administrative & general s - Non-project Labor 9200-01000	157,448	26,861	26,966	28,972	28,151	43,202	28,193	28,431	28,471	0	0	0	0	0	0	0
Wells expenses - Non-project Labor 8160-01000	32,257	5,535	2,410	3,215	5,469	7,145	8,578	5,806	5,259	0	0	0	0	0	0	0
Lines expenses - Non-project Labor 8170-01000	22,376	2,897	2,627	3,008	1,697	7,328	4,320	3,916	5,127	0	0	0	0	0	0	0
Compressor station expenses - Non-project Labor 8180-01000	6,920	141	190	-	662	3,444	1,111	752	751	0	0	0	0	0	0	0
Storage-Measuring and regulati - Non-project Labor 8200-01000	1,058	264	-	119	150	109	301	362	137	0	0	0	0	0	0	0
Storage-Purification expenses - Non-project Labor 8210-01000	9,344	-	-	-	0	307	394	3,964	4,748	0	0	0	0	0	0	0
Maintenance of compressor stat - Non-project Labor 8240-01000	2,620	-	-	119	0	1,038	982	-	-	0	0	0	0	0	0	0
Maintenance of measuring and r - Non-project Labor 8350-01000	0	-	238	-	0	0	0	0	0	0	0	0	0	0	0	0
Processing-Maintenance of puri - Non-project Labor 8360-01000	246	0	0	0	248	0	0	0	0	0	0	0	0	0	0	0
Mains expenses - Non-project Labor 8560-01000	65,390	7,525	6,130	5,738	9,893	20,731	10,801	13,075	10,880	0	0	0	0	0	0	0
Transmission-Measuring and reg - Non-project Labor 8570-01000	34,476	6,985	4,877	4,930	5,561	8,927	8,781	5,665	5,641	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Non-project Labor 8630-01000	8,483	3,785	3,424	5,288	5,288	1,773	-	89	1,333	0	0	0	0	0	0	0
Transmission-Maintenance of me - Non-project Labor 8650-01000	123	0	0	0	0	0	0	0	123	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-project Labor 8700-01000	330,139	50,777	49,714	47,852	52,846	53,148	72,286	88,541	53,319	0	0	0	0	0	0	0
Mains and Services Expenses - Non-project Labor 8740-01000	482,278	87,840	83,744	80,918	82,335	118,871	84,673	89,085	97,334	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-project Labor 8750-01000	92,845	19,277	22,300	21,951	17,694	24,957	13,856	17,952	16,387	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-project Labor 8760-01000	10,508	1,287	3,278	4,639	2,583	3,625	2,126	2,126	2,169	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-project Labor 8770-01000	16,220	472	310	186	949	4,432	4,095	3,944	2,800	0	0	0	0	0	0	0
Meter and house regulator expe - Non-project Labor 8780-01000	309,205	50,849	48,082	58,113	53,748	89,501	55,900	60,041	53,314	0	0	0	0	0	0	0
Customer installations expense - Non-project Labor 8790-01000	7,501	893	862	1,040	155	1,702	1,309	3,336	959	0	0	0	0	0	0	0
Distribution-Other expenses - Non-project Labor 8800-01000	42,729	7,700	5,394	3,400	8,016	7,668	841	4,974	20,940	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor 8700-01001	2,522,825	471,183	476,037	472,323	468,733	694,380	496,614	448,459	438,610	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Contra 8700-01002	(2,518,427)	(487,023)	(478,873)	(473,153)	(470,540)	(694,623)	(496,858)	(449,324)	(437,281)	0	0	0	0	0	0	0
Mains expenses - O&M Project Labor and Contra 8560-01005	1,750	0	0	0	0	0	1,750	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - O&M Project Labor and Contra 8700-01005	41,174	0	0	0	687	26,344	8,402	4,345	1,196	0	0	0	0	0	0	0
Wells expenses - Expense Labor Accrual 8160-01008	759	1,325	(732)	402	1,947	(2,384)	1,383	39	(246)	0	0	0	0	0	0	0
Lines expenses - Expense Labor Accrual 8170-01008	603	395	300	190	(406)	125	75	496	545	0	0	0	0	0	0	0
Compressor station expenses - Expense Labor Accrual 8180-01008	336	9	46	(95)	560	14	(241)	5	(0)	0	0	0	0	0	0	0
Storage-Measuring and regulati - Expense Labor Accrual 8200-01008	2	78	(92)	60	38	(80)	72	73	(30)	0	0	0	0	0	0	0
Storage-Purification expenses - Expense Labor Accrual 8210-01008	2,123	-	-	-	51	49	1,652	1,911	1,911	0	0	0	0	0	0	0
Maintenance of compressor stat - Expense Labor Accrual 8240-01008	(59)	(60)	-	59	(58)	173	122	(295)	-	0	0	0	0	0	0	0
Maintenance of measuring and r - Expense Labor Accrual 8350-01008	0	0	119	(119)	0	0	0	0	0	0	0	0	0	0	0	0
Processing-Maintenance of puri - Expense Labor Accrual 8360-01008	-	-	-	0	41	(41)	0	0	0	0	0	0	0	0	0	0
Mains expenses - Expense Labor Accrual 8560-01008	2,018	615	431	(188)	3,581	(2,975)	(215)	2,843	(997)	0	0	0	0	0	0	0
Transmission-Measuring and reg - Expense Labor Accrual 8570-01008	73	1,178	(8)	27	1,150	(2,127)	1,147	(130)	34	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Expense Labor Accrual 8630-01008	(2,084)	(85)	387	992	743	(3,142)	(265)	40	560	0	0	0	0	0	0	0
Transmission-Maintenance of me - Expense Labor Accrual 8650-01008	55	0	0	0	0	0	0	0	55	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	1,079	3,637	7,085	(926)	10,419	(20,224)	6,601	10,117	(5,833)	0	0	0	0	0	0	0
Distribution load dispatching - Expense Labor Accrual 8710-01008	0	33	(33)	0	0	0	0	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Expense Labor Accrual 8740-01008	3,341	11,215	10,973	(1,258)	19,559	(40,205)	5,590	14,677	3,721	0	0	0	0	0	0	0
Distribution-Measuring and reg - Expense Labor Accrual 8750-01008	(2,705)	2,331	4,403	(170)	521	(7,342)	(3)	3,922	196	0	0	0	0	0	0	0
Distribution-Measuring and reg - Expense Labor Accrual 8760-01008	(1,343)	860	1,196	680	(637)	(1,078)	(604)	957	19	0	0	0	0	0	0	0
Distribution-Measuring and reg - Expense Labor Accrual 8770-01008	1,157	87	(10)	(62)	524	922	460	546	(515)	0	0	0	0	0	0	0
Meter and house regulator expe - Expense Labor Accrual 8780-01008	(4,056)	5,696	6,209	4,015	6,680	(20,516)	2,263	10,528	(3,027)	0	0	0	0	0	0	0
Customer installations expense - Expense Labor Accrual 8790-01008	(71)	153	18	189	(419)	183	109	1,108	(1,052)	0	0	0	0	0	0	0
Distribution-Other expenses - Expense Labor Accrual 8800-01008	7,723	673	2	(997)	3,510	(3,884)	(1,074)	1,986	7,185	0	0	0	0	0	0	0
Distribution-Maint of mains - Expense Labor Accrual 8870-01008	(1,793)	353	1,726	483	(1,402)	(1,150)	119	1,150	(551)	0	0	0	0	0	0	0
Maintenance of services - Expense Labor Accrual 8920-01008	3	(20)	137	146	89	(248)	(180)	330	(8)	0	0	0	0	0	0	0
Maintenance of meters and hous - Expense Labor Accrual 8930-01008	201	1,225	1,483	(2,103)	1,612	(3,025)	350	969	395	0	0	0	0	0	0	0
Customer accounts-Operation su - Expense Labor Accrual 9010-01008	(109)	52	(50)	63	(108)	-	-	-	-	0	0	0	0	0	0	0
Customer accounts-Meter readin - Expense Labor Accrual 9020-01008	7,284	(3,470)	7,841	(2,942)	3,921	(4,875)	1,803	7,911	(1,177)	0	0	0	0	0	0	0
Customer accounts-Customer rec - Expense Labor Accrual 9030-01008	(1,674)	2,838	5,367	(1,126)	2,158	(11,532)	1,216	4,220	2,264	0	0	0	0	0	0	0
Customer service-Operatin inf - Expense Labor Accrual 9060-01008	(181)	722	1,105	-	1,157	(2,806)	365	1,096	(0)	0	0	0	0	0	0	0
Sales-Supervision - Expense Labor Accrual 9110-01008	(395)	1,448	2,423	3	1,825	(4,988)	581	1,765	2	0	0	0	0	0	0	0
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	(1,674)	2,594	4,091	2,005	4,452	(11,746)	1,258	4,330	16	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	1,324,798	253,985	228,205	240,270	230,893	370,698	242,813	287,515	212,781	0	0	0	0	0	0	0
Distribution-Operation supervi - Capital Labor Transfer Out 8700-01012	(1,329,197)	(238,145)	(225,369)	(239,441)	(230,077)	(375,746)	(242,669)	(286,870)	(214,128)	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Transfer In 8700-01013	17,061	0	0	0	837	3,469	5,204	4,345	3,455	0	0	0	0	0	0	0
Mains expenses - Expense Labor Transfer In 8560-01013	1,750	0	0	0	0	0	1,750	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Expense Labor Transfer Out 8700-01014	(41,174)	0	0	0	(887)	(26,344)	(8,402)	(4,345)	(1,196)	0	0	0	0	0	0	0
Mains expenses - Expense Labor Transfer Out 8560-01014	(1,750)	0	0	0	0	0	(1,750)	0	0	0	0	0	0	0	0	0
<b>Labor</b>	<b>2,107,239</b> </															

View  
Type  
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Cost Center  
Kentucky Division - 009DIV

	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
A&G-Injuries & damages - Misc Employee Welfare Exp 9250-07499	1,654	121	863	339	0	529	613	25	991	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	16,418	3,019	2,534	6,238	3,490	3,381	2,869	3,281	3,597	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	910	357	615	154	628	39	90	47	105	0	0	0	0	0	0	0
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	280	24	20	85	0	0	120	65	85	0	0	0	0	0	0	0
Meter and house regulator expe - Misc Employee Welfare Exp 8800-07499	0	0	0	0	0	100	-	-	-	0	0	0	0	0	0	0
Distribution-Other expanses - Misc Employee Welfare Exp 8700-07499	123	-	-	-	0	30	93	-	-	0	0	0	0	0	0	0
Customer accounts-Meter readin - Misc Employee Welfare Exp 9020-07499	18	-	-	-	0	18	-	-	-	0	0	0	0	0	0	0
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	425	45	82	122	36	-	256	32	101	0	0	0	0	0	0	0
<b>Employee Welfare</b>	<b>43,838</b>	<b>4,113</b>	<b>4,622</b>	<b>7,653</b>	<b>15,490</b>	<b>6,258</b>	<b>9,053</b>	<b>5,824</b>	<b>6,319</b>	<b>7,850</b>	<b>7,855</b>	<b>7,895</b>	<b>7,637</b>	<b>7,620</b>	<b>7,601</b>	<b>7,805</b>
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	0	89,780	96,462	82,089	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OP&B Benefits Load 9260-01203	285,085	34,180	36,731	31,219	58,168	51,338	63,922	65,264	56,402	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	421,566	46,696	50,210	42,459	85,054	75,291	79,804	98,989	83,748	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Medical Benefits Projects 9260-01253	383,538	0	0	0	78,245	69,297	72,564	67,641	75,760	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Load 9260-01257	3,521	0	0	166	583	1,302	813	647	647	0	0	0	0	0	0	0
A&G-Employee pensions and bene - ESOP Benefits Projects 9260-01258	90,571	0	0	18,480	16,292	17,128	20,746	17,927	17,927	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	921	0	0	45	159	338	211	168	168	0	0	0	0	0	0	0
A&G-Employee pensions and bene - HSA Benefits Projects 9260-01262	982	0	0	200	176	186	226	195	195	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	9	0	0	0	2	3	2	2	2	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP FACC Benefits Projects 9260-01265	9,990	0	0	2,033	1,794	1,888	2,250	1,979	1,979	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Life Benefits Load 9260-01266	21	0	0	1	3	8	5	4	4	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Life Benefits Projects 9260-01268	10,322	0	0	2,106	1,898	1,954	2,357	2,037	2,037	0	0	0	0	0	0	0
A&G-Employee pensions and bene - LTD Benefits Load 9260-01269	100	0	0	5	17	37	33	18	18	0	0	0	0	0	0	0
A&G-Employee pensions and bene - LTD Benefits Projects 9260-01271	18,413	0	0	3,756	3,325	3,485	4,209	3,638	3,638	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Pension Benefits Projects 9260-01291	0	0	0	0	60	60	37	32	32	0	0	0	0	0	0	0
A&G-Employee pensions and bene - OP&B Benefits Projects 9260-01292	2,845	0	0	125	445	977	611	483	483	0	0	0	0	0	0	0
A&G-Injuries & damages - Workers Comp Benefits Projects 9250-01293	4,054	0	0	191	683	1,499	938	745	745	0	0	0	0	0	0	0
<b>Benefits</b>	<b>1,232,384</b>	<b>170,657</b>	<b>183,402</b>	<b>155,807</b>	<b>249,805</b>	<b>221,371</b>	<b>235,114</b>	<b>282,423</b>	<b>243,851</b>	<b>253,208</b>	<b>256,136</b>	<b>273,689</b>	<b>237,558</b>	<b>272,024</b>	<b>259,426</b>	<b>251,821</b>
A&G-Property insurance - Blueflame Property Insurance 9240-04059	142,206	27,268	27,850	27,950	27,950	27,950	27,950	29,178	29,178	0	0	0	0	0	0	0
A&G-Office supplies & expense - Insurance-Other 9210-04070	1,873	3,185	1,075	102	0	0	0	1,670	204	0	0	0	0	0	0	0
A&G-Property insurance - Insurance Capitalized 9240-04072	(78,354)	(16,878)	(15,470)	(16,135)	(15,239)	(15,514)	(16,508)	(16,416)	(15,677)	0	0	0	0	0	0	0
Mains and Services Expenses - Damages 8740-07111	2,966	0	0	0	0	0	0	0	2,966	0	0	0	0	0	0	0
Distribution-Operation supervi - Environmental & Safety 8700-07120	0	444	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Environmental & Safety 8740-07120	2,910	39	-	79	535	430	599	1,346	1,346	0	0	0	0	0	0	0
<b>Insurance</b>	<b>71,632</b>	<b>13,744</b>	<b>13,899</b>	<b>11,996</b>	<b>13,246</b>	<b>12,436</b>	<b>12,872</b>	<b>15,031</b>	<b>18,046</b>	<b>984</b>	<b>984</b>	<b>984</b>	<b>984</b>	<b>984</b>	<b>984</b>	<b>988</b>
Storage well royalties - Building Lease/Rents Capitalized 8250-04580	(206)	(44)	(22)	(102)	(136)	(9)	-	(54)	(7)	0	0	0	0	0	0	0
Distribution-Rents - Building Lease/Rents Capitalized 8810-04580	(201,077)	(43,220)	(43,241)	(42,441)	(41,370)	(46,214)	(38,460)	(38,004)	(37,029)	0	0	0	0	0	0	0
Storage well royalties - Building Lease/Rents 8250-04581	1,282	183	71	366	637	82	489	74	74	0	0	0	0	0	0	0
Distribution-Rents - Building Lease/Rents 8810-04581	341,223	70,564	69,164	69,929	67,464	75,392	63,906	68,537	65,923	0	0	0	0	0	0	0
A&G-Rents - Building Lease/Rents 9310-04581	14,898	2,594	2,644	2,838	2,688	2,688	3,666	2,939	2,939	0	0	0	0	0	0	0
Customer service-Operating inf - Building Maintenance 9030-04582	14	0	0	0	0	0	14	-	-	0	0	0	0	0	0	0
Storage-Maintenance of structu - Building Maintenance 8310-04582	2,707	-	-	-	2,527	-	179	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Building Maintenance 8700-04582	1,688	-	-	0	375	28	282	1,003	1,003	0	0	0	0	0	0	0
Mains and Services Expenses - Building Maintenance 8740-04582	455	1,237	25	189	143	58	58	138	138	0	0	0	0	0	0	0
Distribution-Measuring and req - Building Maintenance 8750-04582	540	3,500	314	503	260	-	280	-	-	0	0	0	0	0	0	0
Distribution-Measuring and req - Building Maintenance 8770-04582	410	530	320	320	320	-	90	-	-	0	0	0	0	0	0	0
Meter and house regulator expe - Building Maintenance 8790-04582	342	-	5	162	118	64	-	-	-	0	0	0	0	0	0	0
Distribution-Other expanses - Building Maintenance 8800-04582	706	-	40	231	0	185	521	-	-	0	0	0	0	0	0	0
Distribution-Rents - Building Maintenance 8810-04582	80,821	15,085	19,106	31,941	14,803	13,309	11,544	26,336	14,829	0	0	0	0	0	0	0
Distribution-Maintenance of st - Building Maintenance 8860-04582	1,755	547	433	2,288	119	954	283	256	103	0	0	0	0	0	0	0
Customer accounts-Customer rec - Building Maintenance 9030-04582	9	0	0	0	0	0	0	9	9	0	0	0	0	0	0	0
Lines expenses - Utilities 8170-04590	557	114	101	110	111	111	71	124	140	0	0	0	0	0	0	0
Compressor station expenses - Utilities 8180-04590	343	49	142	37	60	57	75	74	77	0	0	0	0	0	0	0
Compressor station fuel and po - Utilities 8190-04590	315	53	54	33	58	83	-	129	68	0	0	0	0	0	0	0
Storage-Measuring and regulati - Utilities 8200-04590	716	77	75	75	73	113	147	172	211	0	0	0	0	0	0	0
Storage-Purification expenses - Utilities 8210-04590	735	115	86	104	114	145	128	159	189	0	0	0	0	0	0	0
Storage-Other expenses - Utilities 8240-04590	490	19	17	19	19	19	-	27	25	0	0	0	0	0	0	0
Storage well royalties - Utilities 8250-04590	4,259	82	60	112	194	235	773	1,030	1,657	0	0	0	0	0	0	0
Customer accounts-Customer rec - Utilities 8030-04590	1,211	75	37	111	525	97	314	268	328	0	0	0	0	0	0	0
Distribution load dispatching - Utilities 8710-04590	1,119	37	67	37	19	19	19	40	22	0	0	0	0	0	0	0
Mains and Services Expenses - Utilities 8740-04590	15,244	3,479	3,520	2,810	2,977	2,433	2,998	4,606	2,629	0	0	0	0	0	0	0
Distribution-Measuring and req - Utilities 8750-04590	396	93	80	62	81	88	69	81	78	0	0	0	0	0	0	0
Distribution-Measuring and req - Utilities 8770-04590	1,399	2,598	188	298	440	70	250	584	58	0	0	0	0	0	0	0
Meter and house regulator expe - Utilities 8790-04590	5,396	1,308	1,129	1,269	1,118	878	686	1,562	925	0	0	0	0	0	0	0
Distribution-Rents - Utilities 8810-04590	3,787	849	1,700	448	981	836	773	1,002	186	0	0	0	0	0	0	0
Mains expenses - Utilities 8500-04590	6,950	1,525	1,525	1,469	1,451	1,356	1,200	1,708	1,156	0	0	0	0	0	0	0
Transmission-Measuring and req - Utilities 8570-04590	3,322	564	496	468	566	671	711	860	517	0	0	0	0	0	0	0
Distribution-Operation supervi - Utilities 8700-04590	39,872	9,771	9,055	8,587	7,413	6,599	5,893	6,060	7,908	0	0	0	0	0	0	0
Compressor station expenses - Capitalized Utility Costs 8160-04599	(291)	(42)	(120)	(31)	(51)	(48)	(63)	(63)	(65)	0	0	0	0	0	0	0
Distribution-Operation supervi - Capitalized Utility Costs 8700-04599	(21,795)	(5,211)	(5,775)	(5,505)	(4,688)	(4,421)	(3,791)	(3,609)	(5,279)	0	0	0	0	0	0	0
Distribution-Other expanses - Capitalized Utility Costs 8900-04599	(423)	-	(24)	(144)	(23)	(124)	(298)	-	-	0	0	0	0	0	0	0
Distribution-Rents - Capitalized Utility Costs 8810-04599	(51,787)	(9,791)	(12,943)	(21,108)	(9,848)	(6,565										

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Customer accounts-Meter readin - Capitalized transportation costs 9020-03003	(72)	(4)	-	-	(14)	-	-	-	(58)	0	0	0	0	0	0	0
Mains expenses - Vehicle Expense 8560-03004	806	-	6	-	8	30	103	114	551	0	0	0	0	0	0	0
Distribution-Operation supervi - Vehicle Expense 8700-03004	2,902	85	64	152	145	572	313	390	1,481	0	0	0	0	0	0	0
Mains and Services Expenses - Vehicle 8740-03004	474,889	80,512	99,673	85,666	110,699	89,231	91,832	85,602	87,625	0	0	0	0	0	0	0
Distribution-Measuring and reg - Vehicle Expense 8750-03004	693	-	137	-	12	18	-	-	683	0	0	0	0	0	0	0
Meter and house regulator expe - Vehicle Expense 8780-03004	1,124	256	190	172	368	259	110	27	361	0	0	0	0	0	0	0
Customer accounts-Meter readin - Vehicle Expense 9020-03004	121	6	-	-	21	-	-	-	100	0	0	0	0	0	0	0
Mains and Services Expenses - Equipment Lease 8740-04301	122,936	22,135	22,914	23,772	23,763	25,543	29,198	22,054	22,378	0	0	0	0	0	0	0
Mains and Services Expenses - Heavy Equipment 8740-04302	72,347	13,020	18,976	27,625	17,001	15,546	10,209	14,505	15,056	0	0	0	0	0	0	0
Meter and house regulator expe - Heavy Equipment 8780-04302	211	-	179	-	6	205	-	-	-	0	0	0	0	0	0	0
Mains expenses - Heavy Equipment 8560-04302	8,725	2,038	8,130	1,461	2,716	3,275	128	2,214	392	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Heavy Equipment 8630-04302	48	0	0	797	48	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Heavy Equipment 8700-04302	81	21	29	91	0	0	0	19	60	0	0	0	0	0	0	0
Compressor station expenses - Heavy Equipment 8180-04302	0	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0
Mains expenses - Heavy Equipment Capitalized 8560-04307	(8,550)	(1,897)	(7,968)	(1,432)	(2,682)	(3,210)	(125)	(2,170)	(384)	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Heavy Equipment Capitalized 8630-04307	(47)	0	0	(782)	(47)	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Heavy Equipment Capitalized 8700-04307	(79)	(21)	(99)	(90)	0	(2)	(19)	(59)	-	0	0	0	0	0	0	0
Compressor station expenses - Heavy Equipment Capitalized 8180-04307	0	0	(29)	0	0	0	0	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Heavy Equipment Capitalized 8740-04307	(101,377)	(34,452)	(40,829)	(50,788)	(39,949)	(40,266)	(38,519)	(35,828)	(36,714)	0	0	0	0	0	0	0
Meter and house regulator expe - Heavy Equipment Capitalized 8780-04307	(207)	-	(175)	-	(6)	(201)	-	-	-	0	0	0	0	0	0	0
<b>Vehicles &amp; Equip</b>	<b>341,151</b>	<b>60,565</b>	<b>83,837</b>	<b>59,852</b>	<b>71,280</b>	<b>61,942</b>	<b>88,532</b>	<b>68,678</b>	<b>70,718</b>	<b>82,888</b>	<b>86,108</b>	<b>85,018</b>	<b>85,275</b>	<b>85,030</b>	<b>86,108</b>	<b>85,168</b>
<b>Mains expenses - Inventory Materials 8560-02001</b>	<b>2,033</b>	<b>-</b>	<b>4,036</b>	<b>-</b>	<b>1,889</b>	<b>144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Mains and Services Expenses - Inventory Materials 8740-02001	39,681	16,087	11,105	20,481	8,228	8,412	9,523	7,262	6,236	0	0	0	0	0	0	0
Distribution-Measuring and reg - Inventory Materials 8750-02001	81	-	190	-	0	78	6	0	-	0	0	0	0	0	0	0
Mains expenses - Warehouse Loading Charge 8560-02004	1,537	643	444	818	329	336	381	291	249	0	0	0	0	0	0	0
Mains and Services Expenses - Warehouse Loading Charge 8740-02004	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Measuring and reg - Warehouse Loading Charge 8750-02004	1,286	-	625	420	0	0	0	1,268	-	0	0	0	0	0	0	0
Odorization - Non-Inventory Supplies 8711-02005	62,417	14,583	9,494	14,285	13,827	9,812	9,780	16,281	12,717	0	0	0	0	0	0	0
Mains and Services Expenses - Non-Inventory Supplies 8740-02005	9,982	5,828	268	1,332	201	4,363	2,022	2,311	1,085	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-Inventory Supplies 8750-02005	211	101	201	71	129	-	-	-	12	0	0	0	0	0	0	0
Distribution-Measuring and reg - Non-Inventory Supplies 8770-02005	11,281	6,411	19,837	12,219	873	413	736	6,588	2,871	0	0	0	0	0	0	0
Meter and house regulator expe - Non-Inventory Supplies 8780-02005	1,372	1,355	503	295	542	137	215	86	392	0	0	0	0	0	0	0
Customer installations expense - Non-Inventory Supplies 8790-02005	599	37	51	59	184	57	55	243	59	0	0	0	0	0	0	0
Distribution-Other expenses - Non-Inventory Supplies 8800-02005	2,160	-	74	351	69	765	168	375	783	0	0	0	0	0	0	0
Distribution-Rents - Non-Inventory Supplies 8810-02005	907	211	74	101	181	85	533	7	-	0	0	0	0	0	0	0
Maintenance of measuring and r - Non-Inventory Supplies 8900-02005	2,709	-	1,599	-	2,709	-	-	-	-	0	0	0	0	0	0	0
Maintenance of measuring and r - Non-Inventory Supplies 8900-02005	2,409	3,402	1,166	93	0	0	0	0	2,409	0	0	0	0	0	0	0
Maintenance of measuring and r - Non-Inventory Supplies 8910-02005	1,828	1,357	1,357	2,900	0	0	1,826	-	-	0	0	0	0	0	0	0
Maintenance of services - Non-Inventory Supplies 8920-02005	0	-	71	-	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Maintenance of ot - Non-Inventory Supplies 8940-02005	5,403	3,082	998	2,057	2,198	1,178	852	852	183	0	0	0	0	0	0	0
Customer accounts-Meter readin - Non-Inventory Supplies 9020-02005	103	30	5	240	44	34	8	(24)	41	0	0	0	0	0	0	0
Customer accounts-Customer rec - Non-Inventory Supplies 9030-02005	123	-	-	-	(14)	-	-	137	-	0	0	0	0	0	0	0
Wells expenses - Non-Inventory Supplies 8160-02005	2,452	-	1,803	-	283	1,257	260	473	179	0	0	0	0	0	0	0
Lines expenses - Non-Inventory Supplies 8170-02005	330	-	76	-	165	-	-	9	156	0	0	0	0	0	0	0
Compressor station expenses - Non-Inventory Supplies 8180-02005	2,217	58	153	537	1,114	444	373	210	77	0	0	0	0	0	0	0
Storage-Measuring and regulati - Non-Inventory Supplies 8200-02005	130	-	-	528	0	0	0	130	-	0	0	0	0	0	0	0
Storage-Purification expenses - Non-Inventory Supplies 8210-02005	1,207	-	-	-	101	247	122	737	-	0	0	0	0	0	0	0
Maintenance of compressor stat - Non-Inventory Supplies 8340-02005	38	-	-	-	21	17	-	-	-	0	0	0	0	0	0	0
Processing-Maintenance of puri - Non-Inventory Supplies 8360-02005	44	0	0	0	0	42	-	2	-	0	0	0	0	0	0	0
Mains expenses - Non-Inventory Supplies 8560-02005	8,794	2,132	2,317	1,143	2,088	1,444	1,807	2,270	1,188	0	0	0	0	0	0	0
Transmission-Measuring and reg - Non-Inventory Supplies 8570-02005	2,626	513	217	467	793	251	640	593	148	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Non-Inventory Supplies 8630-02005	281	0	0	0	261	-	-	-	-	0	0	0	0	0	0	0
Transmission-Maintenance of me - Non-Inventory Supplies 8650-02005	206	0	0	0	111	95	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	5,422	642	602	2,121	455	472	1,013	1,337	2,145	0	0	0	0	0	0	0
Mains and Services Expenses - Purchasing Card Charges 8740-02006	0	0	38	-	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Customer rec - Refurbished Meters 9030-04595	0	0	120	-	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Maintenance of ot - Office Supplies 8940-05010	90	0	0	0	90	-	-	-	-	0	0	0	0	0	0	0
Customer accounts-Operation su - Office Supplies 9010-05010	29	0	0	0	0	0	0	29	-	0	0	0	0	0	0	0
Customer accounts-Customer rec - Office Supplies 9030-05010	3,153	927	178	361	288	1,122	396	763	585	0	0	0	0	0	0	0
Customer services-Operati inf - Office Supplies 9050-05010	24	-	46	-	0	-	-	24	-	0	0	0	0	0	0	0
Sales-Supervision - Office Supplies 9110-05010	417	-	18	-	224	-	-	61	-	0	0	0	0	0	0	0
Sales-Advertising expenses - Office Supplies 9130-05010	131	0	0	0	0	-	-	131	-	0	0	0	0	0	0	0
A&G-Office supplies & expense - Office Supplies 9210-05010	44	4	-	44	0	0	27	12	6	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Office Supplies 9260-05010	28	0	0	0	28	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Office Supplies 8700-05010	27,357	8,389	2,837	3,747	5,517	4,143	4,519	7,498	5,680	0	0	0	0	0	0	0
Mains and Services Expenses - Office Supplies 8740-05010	4,263	485	328	995	974	705	312	1,580	692	0	0	0	0	0	0	0
Meter and house regulator expe - Office Supplies 8780-05010	7,375	584	1,145	1,273	2,355	1,370	966	1,368	1,327	0	0	0	0	0	0	0
Distribution-Other expenses - Office Supplies 8800-05010	647	194	9	144	0	0	127	223	266	0	0	0	0	0	0	0
Distribution-Rents - Office Supplies 8810-05010	1	9	-	-	0	0	0	1	0	0	0	0	0	0	0	0
<b>Materials &amp; Supplies</b>	<b>213,434</b>	<b>67,050</b>	<b>62,172</b>	<b>66,989</b>	<b>43,522</b>	<b>39,518</b>	<b>37,741</b>	<b>52,262</b>	<b>40,390</b>	<b>45,484</b>	<b>45,484</b>	<b>45,484</b>	<b>45,484</b>	<b>45,484</b>	<b>45,484</b>	<b>45,418</b>
Distribution-Operation supervi - Software Maintenance 8700-04201	211	46	-	10,368	0	200	-	12	-	0	0	0	0	0	0	0
Storage-Operation supervision - Software Maintenance 8140-04201	541	0	0	0	541	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - IT Equipment 8700-04212	6,205	570	570	3,925	570	3,925	570	570	570	0	0	0	0	0	0	0
<b>Information Technologies</b>	<b>6,958</b>	<b>616</b>	<b>670</b>	<b>10,938</b>	<b>4,466&lt;/</b>											

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	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Distribution-Operation supervi - Cellular, radio, pager charges 8700-05364	41,542	12,097	21,044	11,480	5,116	5,292	9,945	21,163	24	0	0	0	0	0	0	0
Mains and Services Expenses - Cellular, radio, pager charges 8740-05364	115	-	-	-	0	0	70	45	0	0	0	0	0	0	0	0
Distribution-Maintenance of ct - Cellular, radio, pager charges 8940-05364	528	99	226	127	0	130	133	265	-	0	0	0	0	0	0	0
Sales-Supervision - Cellular, radio, pager charges 9110-05364	42	0	0	0	42	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Cell service for MDT's, PC's, SCADA 8700-05376	18,838	5,356	9,801	4,749	1,566	3,332	4,620	9,082	227	0	0	0	0	0	0	0
Sales-Supervision - Cell phone equipment and accessories 9110-05377	117	-	-	0	0	0	117	-	-	0	0	0	0	0	0	0
Meter and house regulator expe - Cell phone equipment and accessories 8780-05377	184	-	11	50	40	42	73	-	29	0	0	0	0	0	0	0
Mains expenses - Cell phone equipment and accessories 8680-05377	115	-	-	0	0	105	-	11	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Cell phone equipment and accessories 8700-05377	759	276	64	1,225	61	183	101	270	154	0	0	0	0	0	0	0
Mains and Services Expenses - Cell phone equipment and accessories 8740-05377	228	-	-	32	146	37	42	-	-	0	0	0	0	0	0	0
Sales-Supervision - Capitalized Telecom Costs 9110-05389	(88)	(3)	-	-	(23)	-	(65)	-	-	0	0	0	0	0	0	0
Meter and house regulator expe - Capitalized Telecom Costs 8780-05389	(101)	-	(8)	(29)	(22)	(23)	(41)	-	(16)	0	0	0	0	0	0	0
Distribution-Maintenance of ct - Capitalized Telecom Costs 8940-05389	4,437	(55)	(120)	(73)	(45)	(72)	(74)	(141)	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Capitalized Telecom Costs 8700-05389	(48,736)	(16,030)	(21,361)	(13,973)	(7,348)	(8,412)	(10,793)	(19,425)	(3,761)	0	0	0	0	0	0	0
Mains and Services Expenses - Capitalized Telecom Costs 8740-05389	(186)	-	-	(18)	(81)	(21)	(24)	(37)	(24)	0	0	0	0	0	0	0
<b>Telecom</b>	<b>75,972</b>	<b>18,460</b>	<b>25,144</b>	<b>16,437</b>	<b>11,787</b>	<b>14,400</b>	<b>15,658</b>	<b>23,881</b>	<b>10,228</b>	<b>12,485</b>	<b>11,312</b>	<b>10,169</b>	<b>9,623</b>	<b>9,441</b>	<b>9,394</b>	<b>9,316</b>
Distribution-Measuring and req - Required By Law, Safety 8750-04002	50	0	0	0	0	0	0	50	-	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Promo Other, Misc 9120-04021	936	-	-	353	260	55	0	391	229	0	0	0	0	0	0	0
Meter and house regulator expe - Required By Law, Safety 8780-04002	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Measuring and req - Promo Other, Misc 8750-04021	50	0	0	0	0	50	-	-	-	0	0	0	0	0	0	0
Customer service-Operating inf - Community Rel&Trade Shows 9090-04040	303	-	-	0	0	0	0	0	303	0	0	0	0	0	0	0
Sales-Supervision - Promo Other, Misc 9110-04021	0	110	49	-	0	0	0	0	0	0	0	0	0	0	0	0
Sales-Supervision - Community Rel&Trade Shows 9110-04040	1,770	-	555	-	23	959	215	340	237	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Community Rel&Trade Shows 9120-04040	4,437	244	188	670	65	2,038	240	1,957	128	0	0	0	0	0	0	0
Sales-Advertising expenses - Community Rel&Trade Shows 9130-04040	698	-	-	459	-	-	-	248	-	0	0	0	0	0	0	0
Sales-Advertising expenses - Advertising 9130-04044	5,681	905	275	320	1,680	823	-	1,739	1,431	0	0	0	0	0	0	0
Customer service-Operating inf - Customer Relations & Assist 9090-04046	12,054	-	598	-	7,841	4,199	14	-	-	0	0	0	0	0	0	0
Sales-Supervision - Customer Relations & Assist 9110-04046	3,505	-	1,278	880	765	27	6	2,049	659	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Customer Relations & Assist 9120-04046	46,501	4,228	2,627	10,330	2,671	14,579	18,194	7,491	3,567	0	0	0	0	0	0	0
Distribution-Operation supervi - Customer Relations & Assist 8700-04046	670	-	-	0	0	0	0	648	126	0	0	0	0	0	0	0
<b>Marketing</b>	<b>76,654</b>	<b>7,648</b>	<b>5,586</b>	<b>12,564</b>	<b>13,764</b>	<b>22,725</b>	<b>18,868</b>	<b>14,818</b>	<b>6,679</b>	<b>6,622</b>	<b>6,622</b>	<b>6,622</b>	<b>6,622</b>	<b>6,622</b>	<b>6,622</b>	<b>6,618</b>
Distribution-Operation supervi - Public Relations 8700-04146	106	0	0	0	0	0	0	106	-	0	0	0	0	0	0	0
Mains and Services Expenses - Public Relations 8740-04146	20	0	0	0	0	0	0	20	-	0	0	0	0	0	0	0
Meter and house regulator expe - Public Relations 8780-04146	20	0	0	0	0	0	0	20	-	0	0	0	0	0	0	0
Distribution-Other expenses - Public Relations 8800-04146	27	0	0	0	27	-	-	-	-	0	0	0	0	0	0	0
<b>Directors &amp; Shareholders &amp; PR</b>	<b>173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>40</b>	<b>106</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Distribution-Measuring and req - Membership Fees 8750-05415	300	0	0	0	0	0	0	300	-	0	0	0	0	0	0	0
Distribution-Other expenses - Membership Fees 8800-05415	750	-	-	-	0	0	0	750	-	0	0	0	0	0	0	0
Customer service-Operating inf - Membership Fees 9090-05415	100	0	0	0	0	0	0	100	-	0	0	0	0	0	0	0
Customer service-Operating inf - Association Dues 9090-07510	0	0	8	-	0	0	0	0	0	0	0	0	0	0	0	0
Sales-Supervision - Association Dues 9110-07510	0	0	87	-	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous general expenses - Club Dues - Deductible 9302-05417	50	-	-	-	0	0	50	-	-	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Association Dues 9120-07510	255	675	-	-	255	-	-	-	-	0	0	0	0	0	0	0
Miscellaneous general expenses - Association Dues 9302-07510	18,687	3,535	5,375	15	30	825	2,310	13,952	1,670	0	0	0	0	0	0	0
<b>Dues &amp; Donations</b>	<b>20,142</b>	<b>4,524</b>	<b>5,471</b>	<b>15</b>	<b>285</b>	<b>825</b>	<b>2,360</b>	<b>13,952</b>	<b>2,720</b>	<b>9,485</b>	<b>2,485</b>	<b>1,835</b>	<b>1,835</b>	<b>1,835</b>	<b>2,015</b>	<b>1,623</b>
Mains expenses - Postage/Delivery Services 8680-05111	18	108	-	18	0	0	0	18	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Postage/Delivery Services 8700-05111	1,519	479	302	70	166	623	368	208	154	0	0	0	0	0	0	0
Mains and Services Expenses - Postage/Delivery Services 8740-05111	1,001	249	204	84	103	20	135	511	232	0	0	0	0	0	0	0
Meter and house regulator expe - Postage/Delivery Services 8780-05111	71	3	-	5	71	-	-	-	-	0	0	0	0	0	0	0
Distribution-Maintenance super - Postage/Delivery Services 8850-05111	971	117	577	164	65	287	218	142	259	0	0	0	0	0	0	0
Customer accounts-Customer rec - Postage/Delivery Services 9030-05111	2,449	15	91	288	171	851	234	1,022	371	0	0	0	0	0	0	0
A&G-Office supplies & expense - Postage/Delivery Services 9210-05111	9	-	12	-	0	9	-	-	-	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Postage/Delivery Services 9290-05111	12	32	-	-	12	-	-	-	-	0	0	0	0	0	0	0
<b>Print &amp; Postages</b>	<b>6,049</b>	<b>972</b>	<b>1,185</b>	<b>610</b>	<b>587</b>	<b>1,590</b>	<b>954</b>	<b>1,902</b>	<b>1,016</b>	<b>1,208</b>	<b>1,208</b>	<b>1,208</b>	<b>1,208</b>	<b>1,208</b>	<b>1,208</b>	<b>1,329</b>
Customer accounts-Operation su - Meals and Entertainment 9010-05411	0	0	0	222	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Meals and Entertainment 9020-05411	305	55	-	108	58	-	7	240	0	0	0	0	0	0	0	0
Customer accounts-Customer rec - Meals and Entertainment 9030-05411	437	-	164	0	34	-	21	106	276	0	0	0	0	0	0	0
Customer service-Clearing inf - Meals and Entertainment 9090-05411	1,420	321	-	668	0	232	805	295	97	0	0	0	0	0	0	0
Sales-Supervision - Meals and Entertainment 9110-05411	2,734	697	373	537	283	1,041	755	440	235	0	0	0	0	0	0	0
A&G-Office supplies & expense - Meals and Entertainment 9210-05411	895	14	-	151	27	223	504	105	25	0	0	0	0	0	0	0
Mains expenses - Meals and Entertainment 8680-05411	1,342	0	0	0	15	410	879	238	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Meals and Entertainment 8700-05411	23,491	4,623	4,709	6,417	4,276	5,191	2,553	4,783	6,689	0	0	0	0	0	0	0
Mains and Services Expenses - Meals and Entertainment 8740-05411	1,840	398	341	368	805	280	111	202	641	0	0	0	0	0	0	0
Distribution-Measuring and req - Meals and Entertainment 8750-05411	2,483	217	-	219	322	179	21	1,887	74	0	0	0	0	0	0	0
Distribution-Measuring and req - Meals and Entertainment 8770-05411	21	-	-	21	-	-	-	-	-	0	0	0	0	0	0	0
Meter and house regulator expe - Meals and Entertainment 8780-05411	528	-	143	66	146	23	262	107	-	0	0	0	0	0	0	0
Distribution-Other expenses - Meals and Entertainment 8800-05411	458	-	-	-	0	0	0	458	-	0	0	0	0	0	0	0
Distribution-Maintenance super - Meals and Entertainment 8850-05411	73	0	0	47	25	-	-	-	-	0	0	0	0	0	0	0
Distribution-Operation supervi - Spousal & Dependent Travel 8700-05412	172	70	-	60	56	78	-	-	38	0	0	0	0	0	0	0
Meter and house regulator expe - Spousal & Dependent Travel 8780-05412	0	0	44	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Maintenance super - Spousal & Dependent Travel 8850-05412	84	0	0	84	-	0	-	-	-	0	0	0	0	0	0	0
Customer accounts-Operation su - Spousal & Dependent Travel 9010-05412	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Customer rec - Spousal & Dependent Travel 9030-05412	20	0	0	0	0	0	20	-	-	0	0	0	0	0	0	0
Sales-Supervision - Spousal & Dependent Travel 9110-05412	2	-	-	0	2	-	-	-	-	0						



View  
Type  
Company  
Cost Center  
Kentucky Division - 008DIV

	Fiscal 2013 YTD February	Fiscal 2012 July	Fiscal 2012 August	Fiscal 2012 September	Fiscal 2013 October	Fiscal 2013 November	Fiscal 2013 December	Fiscal 2013 January	Fiscal 2013 February	Budget 2013 March	Budget 2013 April	Budget 2013 May	Budget 2013 June	Budget 2013 July	Budget 2013 August	Budget 2013 September
Customer accounts-Operation su - Transportation 9010-05413	0	0	0	375	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Transportation 8220-05413	1,039	0	0	0	0	0	114	93	925	0	0	0	0	0	0	0
Customer accounts-Customer rec - Transportation 9030-05413	1,181	0	0	0	0	0	857	93	171	0	0	0	0	0	0	0
Customer service-Operatna inf - Transportation 9090-05413	2,814	1,521	748	1,995	0	900	558	730	627	0	0	0	0	0	0	0
Sales-Supervision - Transportation 8110-05413	14,870	1,891	2,815	3,766	4,432	3,014	2,289	2,280	2,955	0	0	0	0	0	0	0
Customer service-Operatng inf - Lodging 9090-05414	1,076	524	0	285	0	260	216	254	345	0	0	0	0	0	0	0
Sales-Supervision - Lodging 9110-05414	3,488	674	525	674	1,161	525	1,161	332	299	0	0	0	0	0	0	0
A&G-Office supplies & expense - Lodging 9210-05414	1,127	0	124	213	197	792	137	0	0	0	0	0	0	0	0	0
Wells expenses - Lodging 8160-05414	813	0	0	0	0	813	485	2,714	1,130	0	0	0	0	0	0	0
Mains expenses - Lodging 8560-05414	5,180	0	0	0	0	871	485	2,714	1,130	0	0	0	0	0	0	0
Distribution-Operation supervi - Lodging 8700-05414	10,236	2,880	3,518	4,371	3,091	2,902	631	939	2,676	0	0	0	0	0	0	0
Mains and Services Expenses - Lodging 8740-05414	3,194	0	143	1,350	564	1,246	63	396	934	0	0	0	0	0	0	0
Distribution-Measuring and req - Lodging 8750-05414	1,211	267	0	0	1,037	0	124	0	0	0	0	0	0	0	0	0
Meter and house regulator expe - Lodging 8780-05414	1,057	245	0	0	429	0	828	0	0	0	0	0	0	0	0	0
Customer accounts-Operation su - Lodging 9010-05414	0	0	0	971	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Lodging 9020-05414	1,042	585	0	0	483	0	0	0	559	0	0	0	0	0	0	0
A&G-Office supplies & expense - Misc Employee Expense 9210-05419	139	0	0	0	139	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc Employee Expense 9260-05419	39	0	589	0	0	0	39	0	0	0	0	0	0	0	0	0
Mains expenses - Misc Employee Expense 9260-05419	198	0	0	0	140	0	58	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc Employee Expense 8700-05419	16,989	0	0	294	171	13,140	2,738	778	162	0	0	0	0	0	0	0
Mains and Services Expenses - Misc Employee Expense 8740-05419	515	60	118	58	0	274	0	120	121	0	0	0	0	0	0	0
Meter and house regulator expe - Misc Employee Expense 8780-05419	0	0	0	150	0	0	0	0	0	0	0	0	0	0	0	0
<b>Travel &amp; Entertainment</b>	<b>110,363</b>	<b>17,612</b>	<b>15,546</b>	<b>24,604</b>	<b>18,605</b>	<b>31,843</b>	<b>22,488</b>	<b>17,928</b>	<b>19,521</b>	<b>18,684</b>	<b>16,634</b>	<b>16,634</b>	<b>16,684</b>	<b>16,634</b>	<b>16,636</b>	<b>16,587</b>
Distribution-Operation supervi - Employee Development 8700-05420	150	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0
Sales-Supervision - Employee Development 9110-05420	49	8	655	0	49	0	0	0	0	0	0	0	0	0	0	0
Sales-Demonstrating and sellin - Employee Development 9120-05420	0	0	50	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Training 8700-05421	150	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0
Mains and Services Expenses - Training 8740-05421	367	0	0	545	0	195	0	0	212	0	0	0	0	0	0	0
Distribution-Measuring and req - Training 8760-05421	150	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0
A&G-Office supplies & expense - Training 9210-05421	53	0	0	4	0	0	53	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Books & Manuals 8740-05424	0	0	0	228	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Safety Training 8700-05426	1,000	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
Mains and Services Expenses - Safety Training 8740-05426	15	13	0	0	0	0	0	0	15	0	0	0	0	0	0	0
Distribution-Other expenses - Technical (Job Skills) Training 8800-05427	150	0	0	0	0	0	0	0	150	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Technical (Job Skills) Training 9260-05427	178	43	37	20	28	0	0	0	150	0	0	0	0	0	0	0
<b>Training</b>	<b>2,282</b>	<b>85</b>	<b>742</b>	<b>798</b>	<b>1,077</b>	<b>155</b>	<b>53</b>	<b>0</b>	<b>977</b>	<b>986</b>	<b>1,866</b>	<b>966</b>	<b>968</b>	<b>966</b>	<b>966</b>	<b>966</b>
A&G-Injuries & damages - Settlement 9250-05418	8,288	0	514	700,000	1,278	1,485	3,386	170	0	0	0	0	0	0	0	0
A&G-Outside services employed - Gas Supplies Services 9230-05430	24,005	3,057	3,609	3,600	4,801	4,801	4,801	4,801	4,801	0	0	0	0	0	0	0
Wells expenses - Contract Labor 8160-08111	37,152	0	0	0	6,919	18,838	11,200	0	195	0	0	0	0	0	0	0
Compressor station expenses - Contract Labor 8180-08111	330	0	0	238	0	0	0	330	0	0	0	0	0	0	0	0
Storage-Purification expenses - Contract Labor 8210-08111	225	0	0	0	0	0	0	0	225	0	0	0	0	0	0	0
Storage-Maintenance of structu - Contract Labor 8310-08111	1,685	0	0	0	0	0	0	1,685	0	0	0	0	0	0	0	0
Mains expenses - Contract Labor 8560-08111	122,381	1,598	1,598	1,598	1,598	1,200	113,279	4,077	2,227	0	0	0	0	0	0	0
Transmission-Measuring and req - Contract Labor 8570-08111	255	0	1,493	80	0	0	255	0	0	0	0	0	0	0	0	0
Transmission-Maintenance of ma - Contract Labor 8630-08111	1,465	0	0	0	0	0	1,465	0	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Contract Labor 8700-08111	40,065	802	0	0	0	0	40,000	65	0	0	0	0	0	0	0	0
Mains and Services Expenses - Contract Labor 8740-08111	146,940	37,156	44,463	58,308	33,169	35,263	26,098	24,007	30,412	0	0	0	0	0	0	0
Distribution-Measuring and req - Contract Labor 8770-08111	0	0	0	3,880	0	0	0	0	0	0	0	0	0	0	0	0
Distribution-Maint of mains - Contract Labor 8570-08111	0	0	0	24,963	0	0	0	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Contract Labor 9020-08111	404,820	68,534	60,534	89,826	79,969	86,816	70,526	93,703	74,805	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Contract Labor 9260-08111	12,045	0	0	0	11,957	88	0	22	0	0	0	0	0	0	0	0
A&G-Regulatory commission expe - Contract Labor 9280-08111	7,051	0	0	0	0	0	0	0	7,051	0	0	0	0	0	0	0
Customer accounts-Customer rec - Collection Fees 9030-08112	582	0	137	(27)	37	242	1	302	0	0	0	0	0	0	0	0
A&G-Outside services employed - Legal 9230-08121	48,809	27,609	19,883	23,413	7,772	17,759	13,775	5,021	5,463	0	0	0	0	0	0	0
<b>Outside Services</b>	<b>857,177</b>	<b>140,053</b>	<b>141,216</b>	<b>905,787</b>	<b>146,501</b>	<b>166,560</b>	<b>284,736</b>	<b>134,182</b>	<b>125,198</b>	<b>123,025</b>	<b>163,026</b>	<b>133,025</b>	<b>133,025</b>	<b>133,025</b>	<b>133,025</b>	<b>123,024</b>
Customer accounts-Uncollectedbl - Cust Uncol Acct-Write Off 9040-09927	152,994	(69,712)	15,288	63,979	21,597	28,207	34,035	38,921	32,234	27,006	18,482	16,994	15,254	15,993	16,054	15,920
<b>Provision for Bad Debt</b>	<b>152,994</b>	<b>(69,712)</b>	<b>15,288</b>	<b>63,979</b>	<b>21,597</b>	<b>28,207</b>	<b>34,035</b>	<b>38,921</b>	<b>32,234</b>	<b>27,006</b>	<b>18,482</b>	<b>16,994</b>	<b>15,254</b>	<b>15,993</b>	<b>16,054</b>	<b>15,920</b>
Customer accounts-Meter readin - Misc General Expense 9020-07590	13	0	801	987	0	0	13	0	0	0	0	0	0	0	0	0
Customer service-Operatna inf - Misc General Expense 9090-07590	497	0	0	0	497	0	0	0	0	0	0	0	0	0	0	0
A&G-Office supplies & expense - Misc General Expense 9210-07590	787	0	0	0	0	0	0	9	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Misc General Expense 9260-07590	2,244	12,459	1,459	0	67	123	650	335	1,029	0	0	0	0	0	0	0
A&G-Regulatory commission expe - Misc General Expense 9280-07590	76,377	15,275	15,275	15,275	15,275	15,275	15,275	15,275	15,275	0	0	0	0	0	0	0
Storage-Operation supervision - Misc General Expense 8140-07590	(1,406)	(279)	(298)	(841)	(270)	(298)	(279)	(279)	(279)	0	0	0	0	0	0	0
Wells expenses - Misc General Expense 8160-07590	(1,651)	(318)	(388)	(3,670)	(298)	(388)	(318)	(318)	(318)	0	0	0	0	0	0	0
Storage well royalties - Misc General Expense 8260-07590	561	0	6	6	16	61	123	159	162	0	0	0	0	0	0	0
Distribution-Operation supervi - Misc General Expense 8700-07590	2,341	318	627	70	621	78	288	1,116	238	0	0	0	0	0	0	0
Mains and Services Expenses - Misc General Expense 8740-07590	14,781	2,159	7	895	537	198	70	659	13,127	0	0	0	0	0	0	0
Distribution-Measuring and req - Misc General Expense 8750-07590	50	0	0	0	0	0	0	0	50	0	0	0	0	0	0	0
A&G-Office supplies & expense - Vendor Comp Sales Tax 9210-07592	(7,085)	(1,212)	(1,805)	(1,199)	(1,298)	(1,347)	(1,463)	(1,457)	(1,500)	0	0	0	0	0	0	0
Mains and Services Expenses - Reimbursements 8740-08911	(3,058)	(1,245)	0	(431)	(916)	0	0	(12,142)	0	0	0	0	0	0	0	0
Distribution-Operation supervi - Reimbursements 8700-09911	84,440	29,817	15,574	11,719	14,230	13,893	14,379	14,324	27,815	2,532	35,682	2,532	2,332	35,762	2,332	2,524
<b>Total O&amp;M Expenses Before Allocations</b>	<b>5,6</b>															

Dallas Atmos Rate Division - 002DIV

Account	Acct-sub	FERC	YTD	Actuals												Budget		Forecast	
				February	March	April	May	June	July	August	September	October	2013	2014	2013	2014			
A&G-Administrative & general s - PTO Accrual 9200-01010	9200-01010	9200	97,787	0.68%		(30,914)	0	0	97,787	97,787		20,031	21,023	22,180	19,291	22,180	21,217	20,254	20,835
Customer accounts-Meter readin - Non-Project Labor 9020-01000	9020-01000	9020	55,835	0.39%	3,644	10,143	10,230	14,757	10,316	10,316	10,316	11,458	12,026	12,687	11,035	12,687	12,136	11,585	11,918
A&G-Administrative & general s - Non-Project Labor 9200-01000	9200-01000	9200	14,276,791	98.55%	2,543,092	2,513,775	2,562,144	3,848,060	2,822,380	2,866,396	2,577,910	2,924,470	3,069,392	3,236,231	2,816,443	3,236,231	3,067,635	2,957,039	3,041,900
Distribution-Operation supervi - Non-Project Labor 8700-01000	8700-01000	8700	10,218	0.07%	14,005	0	0	0	10,218	10,218	0	2,093	2,197	2,313	2,016	2,313	2,216	2,116	2,177
Mains and Services Expenses - Non-Project Labor 8740-01000	8740-01000	8740	895	0.00%	0	0	0	0	895	895	0	140	147	155	135	155	149	142	146
A&G-Administrative & general s - Capital Labor 9200-01001	9200-01001	9200	1,249,801	8.63%	276,417	242,205	298,482	353,483	224,713	149,657	223,456	256,010	208,697	283,477	246,554	283,477	271,169	258,861	266,290
Main expenses - Capital Labor Contra 8560-01002	8560-01002	8560	(95)	0.00%	(248)	(279)	0	(8)	(95)	(95)	(95)	(20)	(21)	(22)	(19)	(22)	(21)	(20)	(20)
Distribution-Operation supervi - Capital Labor Contra 8700-01002	8700-01002	8700	(14,287)	-0.10%	(5,832)	(5,865)	(4,924)	(3,908)	(65)	(65)	(371)	(3,233)	(3,087)	(3,233)	(3,087)	(3,233)	(3,087)	(2,955)	(3,040)
A&G-Administrative & general s - Capital Labor Contra 9200-01002	9200-01002	9200	(313,908)	-2.17%	(88,446)	(85,627)	(86,311)	(114,369)	(72,247)	(22,181)	(19,087)	(64,301)	(87,487)	(71,199)	(81,524)	(71,199)	(81,524)	(86,108)	(65,017)
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01006	9200-01006	9200	92,365	0.64%	15,546	14,335	13,317	24,992	20,230	18,777	15,849	18,824	18,824	20,955	18,225	20,955	20,045	19,135	16,584
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	8700-01008	8700	(598)	0.00%	7,003	(6,795)	1,431	(368)	3,065	(3,065)	(361)	(123)	(129)	(136)	(118)	(136)	(130)	(124)	(127)
Mains and Services Expenses - Expense Labor Accrual 8740-01008	8740-01008	8740	0	0.00%	0	0	0	0	206	(206)	0	0	0	0	0	0	0	0	0
Customer accounts-Meter readin - Expense Labor Accrual 9020-01008	9020-01008	9020	(428)	0.00%	547	3,250	1,576	(4,190)	635	1,647	(0)	(88)	(92)	(97)	(85)	(97)	(89)	(89)	(91)
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	9200-01008	9200	(111,233)	-0.77%	398,234	2,178	395,662	(1,029,621)	142,762	419,016	(39,852)	(22,785)	(28,914)	(25,230)	(21,943)	(25,230)	(24,134)	(23,039)	(23,700)
Mains expenses - Capital Labor Transfer In 8560-01011	8560-01011	8560	96	0.00%	248	279	0	86	0	0	20	21	22	19	22	21	21	20	20
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	9200-01011	9200	187,485	1.29%	65,919	84,433	68,509	80,022	33,271	13,236	12,447	38,405	40,308	42,525	36,888	42,525	40,679	38,832	39,847
Distribution-Operation supervi - Capital Labor Transfer In 8700-01011	8700-01011	8700	14,287	0.10%	5,832	5,865	9,924	3,908	0	371	2,923	3,067	3,236	3,087	3,236	3,087	3,095	2,955	3,040
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	9200-01012	9200	(1,123,390)	-7.75%	(275,791)	(241,010)	(280,899)	(299,346)	(183,738)	(140,711)	(216,806)	(230,114)	(241,518)	(254,803)	(221,614)	(254,803)	(243,740)	(232,677)	(239,354)
Distribution-Operation supervi - Expense Labor Transfer In 8700-01013	8700-01013	8700	754	0.01%	(74)	474	565	0	228	0	163	171	180	157	180	157	180	172	164
A&G-Administrative & general s - Expense Labor Transfer In 9200-01013	9200-01013	9200	158,319	1.08%	(23,232)	70,469	25,929	41,615	33,626	30,929	27,426	33,827	35,459	30,338	35,459	30,338	33,617	32,377	33,305
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	9200-01014	9200	(92,365)	-0.64%	(15,546)	(14,335)	(13,317)	(24,992)	(20,230)	(18,777)	(15,849)	(18,824)	(18,824)	(20,955)	(18,225)	(20,955)	(20,045)	(19,135)	(16,584)
<b>Labor</b>			14,485,289	100.00%	2,813,292	2,562,906	2,896,633	2,870,054	2,919,910	3,124,333	2,575,338	2,967,380	3,114,428	3,286,745	2,857,767	3,286,745	3,149,658	3,000,428	3,066,592
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	448,246	3.76%	22,624	21,894	22,623	354,656	21,112	30,905	18,749	57,199	56,643	60,873	61,899	62,644	64,163	64,163	73,561
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	37,622	0.32%	3,302	4,217	3,003	28,515	4,063	1,541	500	4,601	4,754	7,627	5,179	5,248	5,241	5,397	6,183
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	-	-	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Education Assistance Program 9302-07447	9302-07447	9302	-	-	239	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Education Assistance Program 9260-07447	9260-07447	9260	118,769	1.00%	30,210	28,707	8,042	8,245	49,728	46,956	4,800	15,156	15,008	24,076	16,348	16,565	16,546	17,006	19,518
A&G-Office supplies & expense - Non-Qual Retirement Exp 9210-07448	9210-07448	9210	87	0.00%	0	0	0	87	0	0	0	11	11	12	12	12	12	12	14
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 8260-07452	9260-07452	9260	7,186,103	60.58%	-	2,594,972	787,000	1,277,274	1,548,000	2,178,854	1,356,975	913,159	904,289	1,450,751	985,009	998,134	996,805	1,024,667	1,175,678
A&G-Employee pensions and bene - Exec Compensation-Other 9260-07453	9260-07453	9260	-	0.00%	27	48	27	27	27	27	27	32	20	32	22	22	22	22	26
A&G-Employee pensions and bene - Restricted Stock - Long Term Incent 9260-07468	9260-07468	9260	699,439	6.75%	263,312	567,006	96,587	201,316	212,651	174,510	114,780	113,666	182,354	123,812	125,461	125,307	128,797	128,797	147,816
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	51,708	0.47%	95,730	94,225	93,589	93,859	115,601	93,097	85,002	85,421	104,954	65,002	65,421	65,421	65,421	65,421	65,421
A&G-Employee pensions and bene - Rabbi Trust/Gain/Loss 9260-07486	9260-07486	9260	(1,639,708)	-13.84%	(39,672)	(24,074)	127	(35,903)	(38,176)	(1,567,268)	(487)	(209,239)	(207,204)	(332,417)	(225,699)	(226,705)	(226,455)	(234,768)	(258,457)
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07487	9260-07487	9260	(1,068,448)	-9.00%	(26,249)	(33,351)	(21,297)	(21,297)	(21,297)	(21,297)	(21,297)	(21,297)	(13,466)	(21,587)	(14,657)	(14,652)	(14,654)	(15,247)	(17,456)
A&G-Employee pensions and bene - COLI Loan Interest 9260-07488	9260-07488	9260	602,481	4.24%	113,870	113,870	109,875	83,779	109,675	109,675	64,119	68,497	101,898	69,155	70,096	70,096	70,000	71,949	82,574
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	3,727,287	31.45%	632,155	632,155	745,546	745,546	745,546	745,546	745,546	745,546	475,623	471,003	513,046	519,882	519,242	533,702	512,513
A&G-Office supplies & expense - Employee Broadcast and Publication 9210-07495	9210-07495	9210	143,715	1.21%	0	0	0	0	117,740	25,975	18,339	18,161	29,138	19,782	20,045	20,021	20,576	23,817	
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	34,618	0.29%	29,589	58,767	29,347	40,189	51,598	(82,033)	5,520	4,417	4,374	7,016	4,765	4,628	4,623	4,957	5,689
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	8,438	0.07%	6,060	6,276	6,015	80	0	4,343	1,077	1,086	1,711	1,181	1,177	1,175	1,208	1,387	
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	2,559	0.02%	1,915	0	0	0	508	53	582	327	323	519	352	367	368	366	421
Storage-Purification expenses - Misc Employee Welfare Exp 8210-07499	8210-07499	8210	-	-	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	100	0.00%	0	0	0	0	100	0	0	13	13	20	14	14	14	14	16
<b>Employee Welfare</b>			11,851,190	100.00%	1,127,365	4,068,661	1,806,332	2,757,322	2,809,687	1,877,767	2,610,073	3,512,279	1,497,589	2,402,593	1,631,269	1,653,005	1,650,979	1,696,047	1,947,639
A&G-Employee pensions and bene - OPEB Regulated Asset O&M 9260-01227	9260-01227	9260	-	-	(117,263)	936,103	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - SERP Regulated Asset O&M 9260-01228	9260-01228	9260	-	-	(13,918)	27,635	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - HSA Benefits Load 9260-01250	9260-01250	9260	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	9260-01263	9260	0	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G-Employee pensions and bene - Other Benefits Load 9260-01200	9260-01200	9260	650,180	5.52%	582,046	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Other Benefits Variance 9260-01201	9260-01201	9260	(81,139)	-0.68%	(81,242)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Other Benefits Variance 9260-01201	9260-01201	9260	(1,735)	-0.01%	101,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	9260-01202	9260	1,500,284	12.68%	217,707	192,876	313,236	299,828	293,392	326,083	268,749	381,825	368,890	368,005	338,756	38			

Dallas Atmos Rate Division - 0020HV

Acct-Sub	FERC	YTD February	Ferc Alloc %	Actuals Budget												Budget Forecast		
				2012 August	2012 September	2012 October	2012 November	2012 December	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June	2013 July	2013 August	2013 September	2013 October
<b>Insurance</b>		4,982,651	100.00%	1,103,739	4,106,295	1,111,114	1,214,803	1,215,076	226,493	1,215,165	1,284,235	1,284,236	1,284,311	1,284,311	1,302,167	1,302,157	1,302,167	1,166,670
Distribution-Rents - Building Lease/Rents 6810-04581	8810-04581	8810	(6,690)	-0.31%	(5,208)	0	(8,860)	-	-	-	-	(1,438)	(1,438)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)
A&G-Office supplies & expense - Building Lease/Rents 9210-04581	9210-04581	9210	8,437	0.39%	0	0	2,110	2,110	2,109	2,109	2,109	1,821	1,821	1,822	1,823	1,823	1,823	1,822
A&G-Rents - Building Lease/Rents 9210-04581	9310-04581	9310	1,757,107	81.82%	372,451	361,866	374,372	372,201	372,921	372,921	372,921	379,322	379,322	379,322	379,731	379,731	379,731	379,830
A&G-General advertising expense - Building Maintenance 9301-04582	9310-04582	9310	78,552	3.55%	4,355	3,788	16,914	3,370	8,870	43,993	5,408	16,958	16,958	16,958	16,976	16,976	16,976	16,967
A&G-Rents - Building Maintenance 9310-04582	9310	9310	181,480	8.45%	42,873	34,792	82,471	26,790	33,002	37,348	21,848	39,173	39,173	39,194	39,216	39,216	39,195	39,899
A&G-Office supplies & expense - Utilities 9210-04590	9210-04590	9210	12,965	0.80%	2,704	2,806	2,676	2,314	2,356	3,311	2,327	2,803	2,803	2,806	2,806	2,806	2,806	2,805
A&G-Rents - Utilities 9310-04590	9310-04590	9310	115,899	5.39%	37,743	3,954	18,953	21,582	20,507	32,843	20,981	24,970	24,970	24,983	24,997	24,997	24,984	25,299
Rent, Maint., & Utilities		2,147,648	100.00%	455,215	417,840	459,728	428,368	439,788	408,855	403,032	458,809	458,809	458,859	458,109	458,109	458,109	458,663	469,728
Mains and Services Expenses - Vehicle Lease Payments 8740-03002	8740-03002	8740	16,927	35.95%	3,288	3,402	3,187	3,237	3,972	3,304	3,227	1,928	1,926	1,926	1,926	1,926	1,926	1,930
Mains and Services Expenses - Vehicle Expense 8740-03004	8740-03004	8740	20,079	42.64%	4,322	(3,215)	6,630	3,545	3,907	3,357	2,637	2,285	2,285	2,285	3,031	2,285	2,289	6,069
A&G-Office supplies & expense - Vehicle Expense 9210-03004	9210-03004	9210	2,851	0.05%	388	818	712	599	386	363	591	302	302	302	400	302	302	302
A&G-Rents - Vehicle Expense 9310-03004	9310-03004	9310	43	0.09%	0	0	0	0	43	-	5	5	5	5	5	5	5	13
A&G-Office supplies & expense - Equipment Lease 9210-04301	9210-04301	9210	1,080	2.29%	143	143	0	293	150	143	493	123	123	123	153	123	123	327
Mains and Services Expenses - Equipment Lease 8740-04301	8740-04301	8740	120	0.25%	24	24	24	24	24	24	24	14	14	14	14	14	14	36
A&G-Office supplies & expense - Heavy Equipment 9210-04302	9210-04302	9210	5,712	12.13%	1,740	2,908	1,718	2,200	688	-	650	650	650	650	650	650	650	1,727
Mains and Services Expenses - Heavy Equipment 8740-04302	8740-04302	8740	479	1.02%	100	108	398	81	81	81	54	54	54	54	54	54	54	145
Vehicles & Equip		47,087	100.00%	8,274	3,020	13,859	9,417	8,719	8,120	6,973	5,358	5,358	5,358	7,108	5,358	5,358	5,358	14,233
A&G-Office supplies & expense - Inventory Materials 9210-02001	9210-02001	9210	11,084	6.40%	1,365	1,851	758	729	7,231	1,192	1,214	4,083	4,222	4,158	4,075	4,064	4,146	4,139
Distribution-Operation supervi - Inventory Materials 8700-02001	8700-02001	8700	1,035	0.80%	2,618	-	0	744	183	105	3	381	384	388	380	387	385	217
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	9210-02005	9210	14,981	8.84%	2,231	827	2,731	633	2,992	1,543	6,792	5,511	5,699	5,613	5,501	5,528	5,556	5,598
Miscellaneous general expenses - Non-Inventory Supplies 9302-02005	9302-02005	9302	-	-	245	-	-	-	-	-	-	-	-	-	-	-	-	1,320
A&G-Rents - Non-Inventory Supplies 9310-02005	9310-02005	9310	733	0.42%	59	422	176	-	122	277	148	270	279	275	270	271	274	154
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	8700-02005	8700	38	0.02%	314	458	38	-	-	-	-	14	14	14	14	14	14	8
A&G-Office supplies & expense - Purchasing Card Charges 9210-02006	9210-02006	9210	-	0.00%	-	-	0	0	221	(221)	0	-	-	-	-	-	-	-
A&G-Office supplies & expense - Parts 9210-04308	9210-04308	9210	30	0.02%	0	0	0	0	0	0	0	11	12	11	11	11	11	8
Customer accounts-Meter readin - Office Supplies 9320-05010	9320-05010	9320	-	-	110	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales-Demonstrating and sellin - Office Supplies 9120-05010	9120-05010	9120	87	0.04%	118	87	-	-	-	-	25	25	25	24	25	25	25	14
A&G-Office supplies & expense - Office Supplies 9210-05010	9210-05010	9210	143,837	83.09%	39,830	58,631	31,599	30,878	28,423	33,230	18,698	52,885	54,792	53,961	52,881	53,131	53,795	30,179
Miscellaneous general expenses - Office Supplies 9302-05010	9302-05010	9302	498	0.29%	58	31	0	0	224	275	183	150	187	183	184	188	188	105
A&G-Rents - Office Supplies 9310-05010	9310-05010	9310	191	0.11%	-	38	0	0	173	-	18	70	73	72	70	71	71	40
A&G-Maintenance of general pla - Office Supplies 9320-05010	9320-05010	9320	645	0.37%	0	0	0	0	845	-	236	246	242	237	238	241	241	135
Materials & Supplies		173,120	100.00%	46,682	42,999	35,368	33,284	41,010	35,341	27,116	52,772	65,947	64,947	63,647	63,947	64,741	64,641	36,323
A&G-Maintenance of general pla - Offsite Storage 9320-04055	9320-04055	9320	90,879	2.14%	17,110	17,978	17,091	18,747	16,214	17,461	19,388	24,820	26,197	25,085	25,128	24,548	24,353	27,730
A&G-Office supplies & expense - Offsite Storage 9210-04055	9210-04055	9210	21,219	0.50%	3,671	26	3,802	7,540	-	9,874	5,748	6,116	5,851	5,887	5,731	5,888	5,874	4,474
A&G-Maintenance of general pla - Software Maintenance 9320-04201	9320-04201	9320	2,488,331	57.87%	444,571	458,288	1,002,808	610,416	540,008	68,207	336,892	655,445	706,071	677,455	679,210	663,505	658,488	656,676
A&G-Rents - Software Maintenance 9210-04201	9210-04201	9210	2,040	0.03%	0	0	0	0	0	2,040	553	588	583	584	551	547	545	622
Storage-Operation supervision - Software Maintenance 9140-04201	9140-04201	9140	541	0.01%	0	541	-	-	-	-	147	156	149	150	146	145	146	165
Miscellaneous general expenses - Software Maintenance 9302-04201	9302-04201	9302	28,151	0.82%	11,206	9,077	8,686	223	2,923	11,411	2,908	7,995	7,995	7,995	7,995	7,994	7,991	6,950
A&G-Office supplies & expense - Software Maintenance 9210-04201	9210-04201	9210	1,442,529	33.99%	183,237	161,779	194,113	194,773	363,213	350,089	340,442	350,823	415,856	397,978	398,907	389,894	386,737	365,790
A&G-Office supplies & expense - IT Equipment 9210-04212	9210-04212	9210	79,105	1.88%	10,674	11,555	8,533	8,939	12,411	24,511	23,809	21,430	22,803	21,817	21,874	21,368	21,206	21,154
A&G-Maintenance of general pla - IT Equipment 9320-04212	9320-04212	9320	125,424	2.96%	19,179	55,190	25,444	48,918	38,538	4,465	8,080	33,878	38,155	34,582	34,681	33,880	33,623	33,541
Information Technologies		4,244,916	100.00%	669,848	711,894	789,556	976,307	474,243	743,191	1,149,828	1,223,492	1,170,586	1,173,612	1,146,477	1,137,866	1,136,022	1,136,022	1,295,625
A&G-Office supplies & expense - Monthly Lines and Service 9210-05310	9210-05310	9210	52,293	14.22%	9,908	12,892	11,873	5,344	11,330	21,830	11,916	26,185	26,491	28,276	28,241	26,284	26,285	15,618
A&G-Office supplies & expense - Long Distance 9210-05312	9210-05312	9210	(23,445)	-5.35%	2,777	2,939	2,621	(34,499)	2,923	2,495	3,045	(9,848)	(9,870)	(9,869)	(9,876)	(9,892)	(9,868)	(9,893)
Miscellaneous general expenses - Long Distance 9302-05312	9302-05312	9302	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Toll Free Long Distance 9210-05314	9210-05314	9210	8,084	1.84%	1,641	1,831	1,734	1,620	1,692	1,634	1,404	3,396	3,438	3,410	3,405	3,411	3,403	3,411
A&G-Office supplies & expense - Telecom Maintenance and Repair 9210-05316	9210-05316	9210	81,385	18.57%	10,652	10,880	15,984	5,842	21,245	28,575	13,822	34,177	34,602	34,320	34,276	34,331	34,248	20,400
A&G-Office supplies & expense - WIRELESS/Internet Service 9210-05331	9210-05331	9210	178,955	43.78%	36,915	33,967	38,895	26,178	38,053	41,243	34,544	75,058	75,993	75,735	75,276	75,398	75,215	44,803
Distribution-Operation supervi - WIRELESS/Internet Service 8700-05331	8700-05331	8700	637	0.15%	428	128	127	127	127	127	128	238	238	238	238	238	238	160
A&G-Office supplies & expense - Cellular, radio, pager charges 8700-05364	8700-05364	8700	531	0.12%	755	539	0	0	126	256	226	226	224	224	224	224	224	183
A&G-Office supplies & expense - Cellular, radio, pager charges 9210-05364	9210-05364	9210	85,164	19.44%	21,069	19,740	20,911	20,925	1,546	40,832	1,140	35,772	36,217	35,923	35,875	35,934	35,947	21,852
A&G-Office supplies & expense - Cell service for MDTs, PCs, SCADA 9210-05376	9210-05376	9210	13,771	3.14%	3,274	3,157	3,378	3,290	472	6,180	451	5,784	5,856	5,809	5,801	5,811	5,796	3,453
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	9210-05377	9210	21,300	4.88%	3,299	25,255	9,103	7,938	311	2,440	1,508</							





Dallas Atmos Rate Division - 0020IV

Acct-sub	FERC	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November	
A&G-Administrative & general s - PTO Accrual 9200-01010	9200-01010	9200	19,955	20,302	21,723	17,906	20,652	21,654	22,545	19,870	22,845	21,653	20,651	21,460	20,554
Customer accounts-Meter readin - Non-project Labor 9020-01000	9020-01000	9020	11,414	11,813	12,426	10,242	11,801	12,389	13,068	11,366	13,089	12,500	11,933	12,275	11,757
A&G-Administrative & general s - Non-project Labor 9200-01000	9200-01000	9200	2,913,408	2,964,017	3,171,529	2,614,241	3,012,204	3,161,474	3,335,378	2,900,939	3,335,378	3,160,565	3,045,750	3,133,157	3,000,810
Distribution-Operation supervi - Non-project Labor 9700-01000	9700-01000	9700	2,055	2,121	2,270	1,871	2,156	2,263	2,387	2,076	2,387	2,283	2,180	2,242	2,148
Mains and Services Expenses - Non-project Labor 8740-01000	8740-01000	8740	140	142	152	125	145	152	160	138	160	153	146	150	144
A&G-Administrative & general s - Capital Labor 9200-01001	9200-01001	9200	255,042	259,472	277,638	228,953	263,651	278,758	281,952	253,950	291,952	279,304	266,627	274,279	262,653
Mains expenses - Capital Labor Contra 8560-01002	8560-01002	8560	(20)	(20)	(21)	(16)	(20)	(21)	(22)	(19)	(22)	(21)	(20)	(21)	(20)
Distribution-Operation supervi - Capital Labor Contra 8700-01002	8700-01002	8700	(2,912)	(2,922)	(3,159)	(2,613)	(3,010)	(3,159)	(3,333)	(2,899)	(3,333)	(3,189)	(3,044)	(3,131)	(2,958)
A&G-Administrative & general s - Capital Labor Contra 9200-01002	9200-01002	9200	(64,058)	(65,170)	(69,733)	(57,480)	(66,230)	(69,512)	(73,339)	(63,783)	(73,339)	(70,151)	(66,967)	(68,899)	(65,979)
A&G-Administrative & general s - O&M Project Labor and Contra 9200-01006	9200-01006	9200	18,853	19,180	20,522	16,917	18,492	20,458	21,583	18,772	21,583	20,646	19,709	20,275	19,416
Distribution-Operation supervi - Expense Labor Accrual 8700-01008	8700-01008	8700	(122)	(124)	(133)	(110)	(126)	(132)	(140)	(122)	(140)	(134)	(128)	(131)	(126)
Mains and Services Expenses - Expense Labor Accrual 8740-01008	8740-01008	8740	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer accounts-Meter readin - Expense Labor Accrual 9020-01008	9020-01008	9020	(88)	(88)	(95)	(79)	(91)	(95)	(100)	(87)	(100)	(93)	(92)	(94)	(90)
A&G-Administrative & general s - Expense Labor Accrual 9200-01008	9200-01008	9200	(22,699)	(23,063)	(24,710)	(20,389)	(23,469)	(24,632)	(25,987)	(22,802)	(26,987)	(24,868)	(23,730)	(24,411)	(23,380)
Mains expenses - Capital Labor Transfer In 8560-01011	8560-01011	8560	20	20	21	18	20	21	22	19	22	21	20	21	20
A&G-Administrative & general s - Capital Labor Transfer In 9200-01011	9200-01011	9200	38,259	39,824	41,849	34,331	39,557	41,517	43,801	38,096	43,801	41,889	39,937	41,145	39,407
Distribution-Operation supervi - Capital Labor Transfer In 9700-01011	9700-01011	9700	2,912	2,952	3,159	2,613	3,010	3,159	3,333	2,899	3,333	3,189	3,044	3,131	2,999
A&G-Administrative & general s - Capital Labor Transfer Out 9200-01012	9200-01012	9200	(233,244)	(233,226)	(248,554)	(205,704)	(237,018)	(246,783)	(252,447)	(228,252)	(262,447)	(251,052)	(239,557)	(248,335)	(236,121)
Distribution-Operation supervi - Expense Labor Transfer In 8700-01013	8700-01013	8700	182	185	178	145	168	178	186	161	186	177	169	184	164
A&G-Administrative & general s - Expense Labor Transfer In 9200-01013	9200-01013	9200	31,899	32,454	34,728	28,624	34,621	36,516	38,520	31,763	36,520	34,934	33,349	34,306	32,856
A&G-Administrative & general s - Expense Labor Transfer Out 9200-01014	9200-01014	9200	(18,853)	(19,180)	(20,523)	(16,917)	(18,492)	(20,458)	(21,583)	(18,772)	(21,583)	(20,646)	(19,709)	(20,275)	(19,416)
<b>Labor</b>			<b>2,968,155</b>	<b>3,007,507</b>	<b>3,218,063</b>	<b>2,652,599</b>	<b>3,056,401</b>	<b>3,207,881</b>	<b>3,384,317</b>	<b>2,943,500</b>	<b>3,384,317</b>	<b>3,237,379</b>	<b>3,080,430</b>	<b>3,179,128</b>	<b>3,044,840</b>
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	107,108	109,140	72,940	97,501	58,743	58,172	93,328	83,365	64,209	84,130	85,916	75,650	109,887
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	8,990	8,160	6,122	8,183	4,930	4,883	7,833	5,318	5,389	5,383	5,532	6,349	9,232
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous general expenses - Education Assistance Program 9302-07447	9302-07447	9302	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Education Assistance Program 9260-07447	9260-07447	9260	26,379	28,918	19,327	25,834	15,565	15,414	24,728	16,790	17,013	16,992	17,465	20,045	26,145
A&G-Office supplies & expense - Non-Qual Retirement Exp 9210-07449	9210-07449	9210	21	21	14	11	11	11	18	12	12	13	15	21	21
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	1,709,507	1,742,386	1,164,466	1,558,580	937,815	928,705	1,468,821	1,011,804	1,025,063	1,023,821	1,052,353	1,207,730	1,758,075
A&G-Employee pensions and bene - Exec Compensation-Other 9260-07453	9260-07453	9260	37	38	25	34	20	20	22	22	22	22	23	20	20
A&G-Employee pensions and bene - Restricted Stock - Long Term Incent 9260-07458	9260-07458	9260	214,828	219,011	146,359	195,565	117,679	116,734	187,277	127,155	128,649	128,690	132,274	154,807	220,731
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	123,703	128,053	84,243	112,611	67,848	67,187	107,788	73,184	74,160	74,088	76,131	87,373	127,043
A&G-Employee pensions and bene - Robt Trust Gain/Loss 9260-07486	9260-07486	9260	(391,798)	(399,240)	(268,619)	(356,686)	(214,885)	(212,798)	(341,392)	(231,793)	(234,882)	(234,592)	(241,125)	(276,732)	(402,377)
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07467	9260-07467	9260	(25,444)	(25,927)	(17,327)	(20,162)	(13,955)	(13,819)	(22,170)	(15,053)	(15,259)	(15,235)	(15,659)	(17,971)	(26,131)
A&G-Employee pensions and bene - COLI Loan Interest 9260-07488	9260-07488	9260	120,056	122,345	81,765	109,299	65,651	65,211	104,618	71,032	71,978	71,890	73,892	84,803	123,307
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	890,613	907,529	606,517	810,751	488,465	483,720	778,032	536,899	533,919	533,262	548,112	626,051	914,659
A&G-Office supplies & expense - Employee Broadcast and Publication 9210-07495	9210-07495	9210	34,340	34,992	23,366	31,281	18,834	18,651	28,922	20,316	20,587	20,561	21,134	24,255	35,267
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	8,272	8,429	5,533	7,530	4,537	4,493	7,207	4,894	4,959	4,953	5,094	5,882	8,495
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	2,016	2,055	1,373	1,836	1,106	1,085	1,757	1,193	1,209	1,207	1,241	1,424	2,071
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	611	623	416	557	335	332	533	362	367	368	378	432	628
Storage-Purification expenses - Misc Employee Welfare Exp 8210-07499	8210-07499	8210	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	24	24	16	22	13	13	21	14	14	14	15	17	25
<b>Employee Welfare</b>			<b>2,891,770</b>	<b>2,895,588</b>	<b>1,928,466</b>	<b>2,577,845</b>	<b>1,553,311</b>	<b>1,538,024</b>	<b>2,487,482</b>	<b>1,876,314</b>	<b>1,897,636</b>	<b>1,695,546</b>	<b>1,742,764</b>	<b>2,000,116</b>	<b>2,908,226</b>
A&G-Employee pensions and bene - OPEB Regulated Asset O&M 9260-01227	9260-01227	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - SERP Regulated Asset O&M 9260-01228	9260-01228	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - HSA Benefits Load 9260-01260	9260-01260	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - RSP FACC Benefits Load 9260-01263	9260-01263	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Other Benefits Load 9260-01200	9260-01200	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Other Benefits Variance 9260-01201	9260-01201	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Injuries & damages - Other Benefits Variance 9260-01201	9260-01201	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Pension Benefits Load 9260-01202	9260-01202	9260	351,777	344,273	382,055	315,211	362,158	380,083	400,951	348,781	400,951	393,591	399,171	376,679	360,768
A&G-Employee pensions and bene - FAS106 Benefits Load 9260-01203	9260-01203	9260	294,518	229,515	254,710	210,141	241,426	253,358	297,577	232,507	297,327	256,721	244,114	251,119	240,512
A&G-Employee pensions and bene - Pension Benefits Variance 9260-01208	9260-01208	9260	(4,741)	(4,649)	(5,150)	(4,246)	(4,851)	(5,123)	(5,405)	(4,701)	(5,405)	(6,170)	(4,935)	(5,077)	(4,863)
A&G-Employee pensions and bene - FAS106 Benefits Variance 9260-01207	9260-01207	9260	(522)	(510)	(567)	(467)	(537)	(564)	(595)	(517)	(595)	(569)	(543)	(558)	(535)
A&G-Injuries & damages - Workers Comp Variance 9260-01208	9260-01208	9260	2,950	2,897	3,204	2,844	3,037	3,188	3,393	2,825	3,393	3,217	3,071	3,159	3,026
A&G-Injuries & damages - Workers Comp Insurance 9260-01221	9260-01221	9260	10,027	9,813	10,891	8,985	10,323	10,834	11,430	9,941	11,430	10,934	10,438	10,737	10,284
A&G-Employee pensions and bene - Pension Regulated Asset O&M 9260-01226	9260-01226	9260	-	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Employee pensions and bene - Medical Benefits Load 9260-01251	9260-01251	9260	576,244	563,951	625,859	516,346	593,216	622,613	656,861	571,303	656,861	628,342	599,822	617,036	590,972
A&G-Employee pensions and bene - Medical Benefits Variance 9260-01252	9260-01252	9260	(203,593)	(199,250)	(221,123)	(162,431)	(209,590)	(219,976)	(232,076)	(201,648)	(232,076)	(222,000)	(211,924)	(218,006)	(208,797)
A&G-Employee pensions and bene - Medical Benefits Load Projects 9260-01253	9260-01253	9260	6,350	6,215	6,897	5,690	6,537	6,661	7,239	6,296	7,239	6,924	6,610	6,800	6,512
A&G-Employee pensions and bene - Empr ESOP Benefits Load 9260-01257	9260-01257	9260	103,												

Dallas Atmos Rate Division - 002D1V

Acct-sub	FERC	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
<b>Insurance</b>														
Distribution-Rents - Building Lease/Rents 8810-04581	8810-04581	8810	1,275,543	1,275,830	237,818	1,275,923	1,348,447	1,348,448	1,348,627	1,348,627	1,367,285	1,367,285	1,367,285	1,336,320
A&G-Office supplies & expense - Building Lease/Rents 9210-04581	9210-04581	9210	(1,329)	(1,384)	(1,281)	(1,260)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,457)	(1,329)
A&G-Rents - Building Lease/Rents 9310-04581	9310-04581	9310	1,063	1,728	1,599	1,563	1,821	1,821	1,822	1,822	1,823	1,822	1,846	1,683
A&G-Office supplies & expense - Building Maintenance 9210-04582	9210-04582	9210	350,468	358,813	332,722	329,758	378,322	378,322	379,526	379,731	379,731	379,530	394,326	330,468
A&G-General advertising expens - Building Maintenance 9301-04582	9301-04582	9301	15,699	16,085	14,874	14,742	18,998	18,998	16,067	16,976	16,976	16,967	17,161	15,699
A&G-Rents - Building Maintenance 9310-04582	9310-04582	9310	36,198	37,159	34,361	34,055	39,173	39,173	39,194	39,216	39,216	39,195	39,690	36,198
A&G-Office supplies & expense - Utilities 9210-04589	9210-04589	9210	2,590	2,659	2,459	2,497	2,803	2,803	2,806	2,806	2,806	2,806	2,806	2,590
A&G-Rents - Utilities 9310-04590	9310-04590	9310	23,072	23,585	21,902	21,707	24,970	24,970	24,883	24,997	24,997	24,994	25,259	23,072
Rent, Maint., & Utilities			428,368	439,798	406,656	403,032	463,609	463,609	463,869	464,109	464,109	463,663	469,726	428,368
<b>Mains and Services Expenses - Vehicle Lease Payments 8740-03002</b>														
Mains and Services Expenses - Vehicle Expense 8740-03004	8740-03004	8740	4,123	3,818	3,855	3,053	2,346	2,346	2,346	3,113	2,346	2,346	2,351	4,235
A&G-Office supplies & expense - Vehicle Expense 9210-03004	9210-03004	9210	545	504	470	403	310	310	310	411	310	310	823	559
A&G-Rents - Vehicle Expense 9310-03004	9310-03004	9310	8	8	8	8	5	5	5	7	5	5	13	9
A&G-Office supplies & expense - Equipment Lease 9210-04301	9210-04301	9210	222	205	191	164	128	128	128	167	128	128	335	228
Mains and Services Expenses - Heavy Equipment 9210-04302	8740-04301	8740	25	23	21	18	14	14	14	19	14	14	37	25
A&G-Office supplies & expense - Heavy Equipment 9210-04302	9210-04302	9210	1,173	1,086	1,012	868	688	688	688	886	688	688	669	1,773
Mains and Services Expenses - Heavy Equipment 8740-04302	8740-04302	8740	98	91	85	73	58	58	58	74	58	58	149	101
Vehicles & Equip			9,971	8,955	8,336	7,161	5,503	5,503	5,503	7,300	5,603	5,603	5,613	9,932
<b>A&amp;G-Office supplies &amp; expense - Inventory Materials 9210-02001</b>														
Distribution-Operation supervi - Inventory Materials 8700-02001	8700-02001	8700	2,189	2,697	2,390	1,783	4,193	4,336	4,271	4,185	4,205	4,257	4,250	2,388
A&G-Office supplies & expense - Non-Inventory Supplies 9210-02005	9210-02005	9210	2,954	3,840	3,225	2,407	5,690	5,853	5,784	5,649	5,676	5,747	5,737	3,034
Miscellaneous general expenses - Non-Inventory Supplies 9302-02005	9302-02005	9302												
A&G-Rents - Non-Inventory Supplies 9310-02005	9310-02005	9310	145	178	158	118	277	287	283	277	278	282	281	158
Distribution-Operation supervi - Non-Inventory Supplies 8700-02005	8700-02005	8700	7	9	8	8	14	15	14	14	14	14	8	8
A&G-Office supplies & expense - Purchasing Card Charges 9210-02006	9210-02006	9210	-	-	-	-	-	-	-	-	-	-	-	-
A&G-Office supplies & expense - Parts 9210-04308	9210-04308	9210	6	7	7	5	11	12	12	11	11	12	7	6
Customer accounts-meter readin - Office Supplies 9200-05010	9200-05010	9200												
Sales-Demonstrating and sellin - Office Supplies 9120-05010	9120-05010	9120	13	16	14	11	25	26	26	26	25	28	26	14
A&G-Office supplies & expense - Office Supplies 9210-05010	9210-05010	9210	28,401	34,893	31,009	23,136	54,416	56,272	55,418	54,309	54,565	55,246	55,157	30,964
Miscellaneous general expenses - Office Supplies 9302-05010	9302-05010	9302	95	121	107	80	168	156	192	188	189	191	107	101
A&G-Rents - Office Supplies 9310-05010	9310-05010	9310	38	47	41	31	72	75	74	72	73	73	41	39
A&G-Maintenance of general pla - Office Supplies 9320-05010	9320-05010	9320	127	157	139	104	244	252	246	244	245	248	247	139
Materials & Supplies			34,193	42,117	37,322	27,648	65,494	67,727	66,700	65,385	65,673	66,495	66,386	37,304
<b>A&amp;G-Maintenance of general pla - Offsite Storage 9320-04085</b>														
A&G-Office supplies & expense - Offsite Storage 9210-04085	9210-04085	9210	4,053	5,012	2,435	3,815	5,903	6,281	6,008	6,025	5,886	5,841	5,827	4,183
A&G-Maintenance of general pla - Software Maintenance 9320-04201	9320-04201	9320	468,281	580,276	281,871	441,723	683,412	727,189	698,750	697,548	681,420	676,257	674,612	481,961
A&G-Rents - Software Maintenance 9310-04201	9310-04201	9310	399	462	234	367	567	604	578	579	566	560	659	400
Storage-Operation supervision - Software Maintenance 8140-04201	8140-04201	8140	103	128	62	97	151	150	153	150	149	149	170	106
Miscellaneous general expenses - Software Maintenance 9302-04201	9302-04201	9302	4,996	6,178	3,001	4,703	7,742	7,407	7,426	7,255	7,200	7,182	6,195	5,131
A&G-Office supplies & expense - Software Maintenance 9210-04201	9210-04201	9210	275,814	340,803	185,546	259,429	401,375	427,088	408,821	409,877	400,205	397,179	395,206	263,054
A&G-Office supplies & expense - IT Equipment 9210-04212	9210-04212	9210	15,113	18,688	9,078	14,226	22,009	23,419	22,406	22,454	21,779	21,726	24,789	15,521
A&G-Maintenance of general pla - IT Equipment 9320-04212	9320-04212	9320	22,962	28,930	14,393	22,555	34,896	37,131	35,526	35,618	34,784	34,521	34,447	24,609
Information Technologies			810,874	1,002,667	487,048	765,257	1,180,874	1,256,517	1,202,192	1,208,300	1,177,432	1,188,520	1,195,667	1,330,032
<b>A&amp;G-Office supplies &amp; expense - Monthly Lines and service 9210-05310</b>														
A&G-Office supplies & expense - Long Distance 9210-05312	9210-05312	9210	(2,034)	(4,277)	(8,070)	(3,818)	(10,114)	(10,239)	(10,196)	(10,143)	(10,159)	(10,135)	(10,160)	(6,037)
Miscellaneous general expenses - Long Distance 9302-05312	9302-05312	9302												
A&G-Office supplies & expense - Toll Free Long Distance 9210-05314	9210-05314	9210	701	1,475	2,793	1,317	3,487	3,531	3,502	3,497	3,503	3,494	3,503	2,082
A&G-Office supplies & expense - Telecom Maintenance & Repair 9210-05316	9210-05316	9210	7,091	14,843	28,007	13,352	35,099	35,536	35,241	35,201	35,258	35,172	35,259	20,951
A&G-Office supplies & expense - WAN/LAN/Internet Service 9210-05331	9210-05331	9210	15,508	32,598	81,508	29,104	77,036	78,044	77,410	77,309	77,454	77,457	77,248	15,925
Distribution-Operation supervi - WAN/LAN/Internet Service 8700-05331	8700-05331	8700	55	116	219	104	275	278	276	276	276	278	164	57
Distribution-Operation supervi - Cellular, radio, pager charges 8700-05394	8700-05394	8700	46	97	183	65	209	232	230	230	230	230	137	47
A&G-Office supplies & expense - Cellular, radio, pager charges 9210-05364	9210-05364	9210	7,390	15,536	28,314	13,871	38,738	37,195	38,983	38,645	38,904	38,815	26,806	7,590
A&G-Office supplies & expense - Cell service for MDT's, P.C.'s, SCADA 9210-05376	9210-05376	9210	1,915	2,512	4,740	2,243	5,941	6,015	5,956	5,958	5,968	5,953	5,968	1,227
A&G-Office supplies & expense - Cell phone equipment and accessories 9210-05377	9210-05377	9210	1,848	3,886	7,332	3,498	8,188	9,303	8,227	9,215	9,230	9,208	9,230	1,898
A&G-Office supplies & expense - Audio Conference 9210-05390	9210-05390	9210	851	1,788	3,374	1,597	4,281	4,247	4,241	4,248	4,239	4,246	2,524	874
Telecom			38,025	79,937	150,832	71,370	169,030	161,382	169,826	169,577	169,885	169,423	169,892	112,832
<b>A&amp;G-Office supplies &amp; expense - Safety, Newspaper 9210-04001</b>														
A&G-Office supplies & expense - Safety 9210-04018	9210-04018	9210	126	148	117	31	200	198	188	188	198	188	275	129
A&G-Office supplies & expense - Promo Other, Misc 9210-04021	9210-04021	9210	2,042	2,361	1,897	506	3,244	3,210	3,041	3,041	3,210	3,041	4,446	2,097
Sales-Demonstrating and sellin - Promo Other, Misc 9120-04041	9120-04041	9120												
A&G-Office supplies & expense - Community Rel&Trade Shows 9210-04040	9210-04040	9210	(2,005)	(237)	(190)	(51)	(326)	(323)	(306)	(306)	(323)	(306)	(447)	(131)
Sales-Demonstrating and sellin - Advertising 9120-04044	9120-04044	9120	338	390	312	84	528	531	503	503	531	503	735	347
A&G-Office supplies & expense - Advertising 9210-04044	9210-04044	9210	1,374	1,583	1,274	340	2,184	2,161	2,047	2,047	2,181	2,047	2,068	1,411
Sales-Demonstrating and sellin - Customer Relations & Assist 9120-04046	9120-04046	9120	193	195	157	42	269	266	252	252	266	252	369	108
Sales-Advertising expenses - Customer Relations & Assist 9130-04046	9130-04046	9130												
A&G-Office supplies & expense - Customer Relations & Assist 9210-04048	9210-04048	9210	24,051	27,811	22,235	5,959	38,215	37,817	38,224	37,817	38,224	37,817	38,224	24,700
Marketing			27,895	32,268	26,799	6,908	44,322	43,890	41,549	41,549	43,660	41,549	60,750	28,648
<b>Miscellaneous general expenses - Director's Fees 9302-04111</b>														
A&G-Office supplies & expense - Board Meeting Expenses 9210-04112	9210-04112	9210	34	178	500	65	649	117	88	126	89	84	135	35
A&G-Maintenance of general pla - Board Meeting Expenses 9320-04112	9320-04112	9320	5	29	7	8	99	18	13	19	14	13	21	5
Miscellaneous general expenses - Board Meeting Expenses 9302-04112	9302-04112	9302	3,498	18,343	51,356	5,973	66,754	12,008	9,011	12,079	9,153	8,022	13,876	22,745
Miscellaneous general expenses - Directors Retirement Expenses 9302-04113	9302-04113	9302	7,484	39,298										



Dallas Atmos Rate Division - 002DIV

Acct-sub	FERC	2013 November	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
<b>A&amp;G-Office supplies &amp; expense - Analyst Activities 9210-04140</b>														
9210-04140	9210	0	2	6	1	8	1	1	2	1	1	2	3	0
<b>Miscellaneous general expenses - Web Site 9302-04141</b>														
9302-04141	9302	120	621	1,766	165	2,296	413	310	446	315	297	477	782	124
<b>A&amp;G-Office supplies &amp; expense - Web Site 9210-04141</b>														
9210-04141	9210	271	1,419	3,973	438	5,165	929	697	1,004	708	667	1,074	1,760	278
<b>Sales-Demonstrating and sellin - Web Site 9120-04141</b>														
9120-04141	9120	134	703	1,987	217	2,567	460	346	487	351	330	531	871	138
<b>Miscellaneous general expenses - Printing/Sides/Graphics 9302-04145</b>														
9302-04145	9302	1,837	9,634	26,972	2,979	35,000	6,307	4,733	6,817	4,808	4,528	7,288	11,946	1,987
<b>A&amp;G-Office supplies &amp; expense - Public Relations 9210-04146</b>														
9210-04146	9210	1	3	8	1	10	2	1	2	1	1	2	3	1
<b>Directors &amp; Shareholders &amp; PR</b>														
		70,519	369,802	1,039,340	114,984	1,345,779	242,079	181,673	281,662	184,567	173,827	279,740	459,553	72,423
<b>Distribution-Operation supervi - Membership Fees 8700-05415</b>														
8700-05415	8700													
<b>A&amp;G-Office supplies &amp; expense - Membership Fees 9210-05415</b>														
9210-05415	9210	6,444	10,282	43,747	9,083	24,267	29,993	20,192	50,333	35,168	24,108	22,651	35,069	6,618
<b>Miscellaneous general expenses - Membership Fees 9302-05415</b>														
9302-05415	9302	106	170	721	150	400	484	333	830	580	397	373	578	109
<b>A&amp;G-Maintenance of general pla - Membership Fees 9302-05415</b>														
9302-05415	9302	13	21	89	18	49	61	41	102	71	49	46	71	13
<b>A&amp;G-Office supplies &amp; expense - Club Dues - Deductible 9210-05417</b>														
9210-05417	9210	128	204	866	180	481	594	400	997	697	477	449	665	131
<b>A&amp;G-Office supplies &amp; expense - Association Dues 9210-07510</b>														
9210-07510	9210	77	122	520	108	288	356	240	598	418	286	269	417	79
<b>Miscellaneous general expenses - Association Dues 9302-07510</b>														
9302-07510	9302	917	1,464	6,228	1,233	4,268	2,876	7,185	5,006	3,432	3,225	4,892	742	942
<b>Dues &amp; Donations</b>														
		7,695	12,262	52,171	10,832	28,941	38,757	24,081	60,026	41,937	28,749	27,013	41,822	7,893
<b>Distribution-Operation supervi - Postage/Delivery Services 8700-05111</b>														
8700-05111	8700	2	2	2	2	3	3	3	3	3	3	3	2	2
<b>Mains and Services Expenses - Postage/Delivery Services 8740-05111</b>														
8740-05111	8740													
<b>A&amp;G-Office supplies &amp; expense - Postage/Delivery Services 9210-05111</b>														
9210-05111	9210	15,408	18,339	18,941	18,418	20,752	20,905	20,778	20,855	20,628	20,875	20,791	15,660	15,822
<b>A&amp;G-Outside services employed - Postage/Delivery Services 9230-05111</b>														
9230-05111	9230													
<b>Miscellaneous general expenses - Postage/Delivery Services 9302-05111</b>														
9302-05111	9302	21	25	26	25	28	26	26	28	28	28	28	21	21
<b>Print &amp; Postages</b>														
		15,429	18,366	18,969	18,446	20,783	20,937	20,809	20,889	20,660	20,908	20,822	15,713	15,849
<b>Customer accounts-Meter readin - Meals and Entertainment 9020-05411</b>														
9020-05411	9020													
<b>A&amp;G-Office supplies &amp; expense - Meals and Entertainment 9210-05411</b>														
9210-05411	9210	30,462	21,693	29,482	22,454	51,426	43,336	45,256	44,941	46,994	44,377	44,398	35,355	31,316
<b>A&amp;G-Outside services employed - Meals and Entertainment 9230-05411</b>														
9230-05411	9230													
<b>A&amp;G-Employee pensions and bene - Meals and Entertainment 9260-05411</b>														
9260-05411	9260													
<b>Miscellaneous general expenses - Meals and Entertainment 9302-05411</b>														
9302-05411	9302	3,195	2,270	3,089	2,353	5,389	4,541	4,742	4,709	4,924	4,660	4,652	3,705	3,281
<b>A&amp;G-Rents - Meals and Entertainment 9310-05411</b>														
9310-05411	9310	220	165	212	162	371	312	325	324	339	320	320	295	226
<b>Distribution-Operation supervi - Meals and Entertainment 8700-05411</b>														
8700-05411	8700	24	17	24	18	41	35	36	36	36	36	28	25	25
<b>A&amp;G-Office supplies &amp; expense - Spousal &amp; Dependent Travel 9210-05412</b>														
9210-05412	9210	2,262	1,621	2,208	1,680	3,848	3,242	3,969	3,369	3,516	3,320	3,322	2,645	2,343
<b>Miscellaneous general expenses - Spousal &amp; Dependent Travel 9302-05412</b>														
9302-05412	9302	2,232	2,288	3,125	2,380	5,460	4,593	4,796	4,763	4,981	4,703	4,706	3,747	3,319
<b>A&amp;G-Office supplies &amp; expense - Transportation 9210-05413</b>														
9210-05413	9210	39,945	24,116	32,820	24,897	57,249	48,242	50,380	50,030	52,315	49,401	48,425	38,246	34,851
<b>Miscellaneous general expenses - Transportation 9302-05413</b>														
9302-05413	9302	2,629	1,686	2,542	1,936	4,434	3,737	3,802	3,875	4,052	3,826	3,828	3,049	2,700
<b>A&amp;G-Rents - Transportation 9310-05413</b>														
9310-05413	9310													
<b>Mains and Services Expenses - Transportation 8740-05413</b>														
8740-05413	8740	(45)	(32)	(43)	(33)	(75)	(83)	(88)	(86)	(69)	(65)	(65)	(52)	(48)
<b>A&amp;G-Office supplies &amp; expense - Lodging 9210-05414</b>														
9210-05414	9210	18,566	18,204	17,970	13,666	31,345	26,414	27,584	27,392	28,643	27,048	27,061	21,550	19,887
<b>A&amp;G-Outside services employed - Lodging 9230-05414</b>														
9230-05414	9230	67	47	64	49	112	95	99	99	103	87	97	77	68
<b>Miscellaneous general expenses - Lodging 9302-05414</b>														
9302-05414	9302	1,137	808	1,100	839	1,918	1,618	1,688	1,678	1,753	1,656	1,656	1,319	1,168
<b>A&amp;G-Office supplies &amp; expense - Misc Employee Expense 9210-05419</b>														
9210-05419	9210	30,420	21,612	29,412	22,401	51,304	43,233	45,149	44,835	46,883	44,272	44,293	35,272	31,242
<b>Miscellaneous general expenses - Misc Employee Expense 9302-05419</b>														
9302-05419	9302	15	10	14	11	23	21	22	22	23	21	21	17	15
<b>Distribution-Operation supervi - Misc Employee Expense 8700-05419</b>														
8700-05419	8700	23,325	16,571	22,552	17,176	39,337	33,149	34,818	34,377	35,947	33,945	33,962	27,044	23,954
<b>Travel &amp; Entertainment</b>														
		149,624	109,227	144,969	110,108	252,175	212,503	221,917	220,376	230,441	217,608	217,714	178,369	153,561
<b>A&amp;G-Office supplies &amp; expense - Employee Development 9210-05420</b>														
9210-05420	9210	15,216	10,511	21,332	28,190	29,929	26,632	25,914	48,164	27,561	26,624	25,563	9,169	15,627
<b>Miscellaneous general expenses - Employee Development 9302-05420</b>														
9302-05420	9302	267	198	402	531	564	502	468	907	519	501	481	173	294
<b>A&amp;G-Office supplies &amp; expense - Training 9210-05421</b>														
9210-05421	9210	17,484	12,078	24,513	32,382	34,391	30,602	29,777	56,344	31,689	30,583	29,374	10,526	17,956
<b>Miscellaneous general expenses - Training 9302-05421</b>														
9302-05421	9302	21	15	30	40	42	37	36	68	39	37	36	13	22
<b>A&amp;G-Office supplies &amp; expense - Books &amp; Manuals 9210-05424</b>														
9210-05424	9210	14,788	10,219	20,732	27,397	29,087	25,883	25,185	46,809	26,785	25,875	24,844	8,902	15,187
<b>Miscellaneous general expenses - Books &amp; Manuals 9302-05424</b>														
9302-05424	9302	699	483	900	1,296	1,376	1,224	1,191	2,214	1,267	1,224	1,176	421	718
<b>Distribution-Operation supervi - Safety Training 8700-05426</b>														
8700-05426	8700	1,433	990	2,010	2,658	2,819	2,509	2,441	4,537	2,586	2,408	863	1,472	
<b>A&amp;G-Office supplies &amp; expense - Safety Training 9210-05426</b>														
9210-05426	9210	441	305	618	817	867	772	751	1,395	798	771	741	265	453
<b>A&amp;G-Outside services employed - Safety Training 9302-05426</b>														
9302-05426	9302	2,803	1,936	3,950	5,163	5,513	4,905	4,773	8,572	5,077	4,904	4,709	1,587	2,879
<b>A&amp;G-Office supplies &amp; expense - Technical (Job Skills) Training 9210-05427</b>														
9210-05427	9210	1,876	1,295	2,628	3,474	3,689	3,262	3,194	5,936	3,387	3,229	3,151	1,128	1,926
<b>A&amp;G-Outside services employed - Technical (Job Skills) Training 9210-05428</b>														
9210-05428	9210	19	9	18	24	26	23	22	41	24	23	22	8	13
<b>A&amp;G-Office supplies &amp; expense - Work Environment Training 9210-05429</b>														
9210-05429	9210	304	210	426	583	598	532	518	963	551	532	511	183	312
<b>Training</b>														
		55,384	38,246	77,620	102,572	108,991	98,903	94,281	175,260	100,282	96,674	93,013	33,328	56,859
<b>A&amp;G-Office supplies &amp; expense - Gas Supplies Services 9210-05430</b>														
9210-05430	9210													
<b>Distribution-Operation supervi - Contract Labor 8700-06111</b>														
8700-06111	8700													
<b>A&amp;G-Administrative &amp; general s - Contract Labor 9200-06111</b>														
9200-06111	9200	14,119	10,879	13,030	11,685	13,744	13,584	12,238	13,580	12,937	12,107	12,267	13,015	14,500
<b>A&amp;G-Office supplies &amp; expense - Contract Labor 9210-06111</b>														
9210-06111	9210	63,903	49,240	58,974	52,891	62,208	61,483	55,391	61,464	58,556	54,797	55,524	58,908	65,629
<b>A&amp;G-Outside services employed - Contract Labor 9230-06111</b>														
9230-06111	9230	850,491	501,227	600,318	538,368	633,216	625,852	583,842	626,857	598,060	557,796	565,197	599,637	668,054
<b>Miscellaneous general expenses - Contract Labor 9302-06111</b>														
9302-06111	9302	20,799	16,026	19,195	17,215	20,247	20,011	18,029	20,005	18,059	17,835	18,072	19,173	21,381
<b>A&amp;G-Rents - Contract Labor 9310-06111</b>														
9310-06111	9310	5,171	3,885	4,772	4,280	5,034	4,975	4,492	4,974					





Call Center Division - 012DIV

	Acct-sub	FERC	YTD February	Ferc Alloc %	2012	2012	2012	2012	2012	2013	<---- Actuals Budget ---->	
					August	September	October	November	December	January	2013 February	2013 March
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	31,540	19.10%	3,095	2,996	3,095	19,808	2,970	2,977	2,689	8,700
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	4,160	2.52%	3,997	2,113	1,724	1,279	513	644	-	1,148
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	6,473	3.92%	-	-	0	6,473	-	-	-	1,786
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9260-07458	9260	37,350	22.62%	10,634	25,568	1,596	8,942	9,227	9,240	8,346	10,302
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	42,789	25.92%	9,048	8,505	8,767	8,504	8,773	8,787	7,937	11,802
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	41,870	25.36%	9,947	9,888	7,520	8,565	8,823	8,703	8,259	11,549
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	690	0.42%	973	(574)	131	146	99	200	114	190
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	227	0.14%	0	0	171	56	-	-	-	63
<b>Employee Welfare</b>			165,100	100.00%	37,885	48,494	23,025	53,773	30,405	30,551	27,345	45,539
			9260		644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,843
<u>AS FILED:</u>												
A&G-Employee pensions and benefits		926			644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,843
tie-out					-	-	-	-	-	-	-	-

Call Center Division - 012DIV

	Acct-sub	FERC	<-----Budget Forecast----->										
			2013 April	2013 May	2013 June	2013 July	2013 August	2013 September	2013 October	2013 November	2013 December	2014 January	
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	11,104	16,230	15,722	9,751	10,419	11,228	4,517	10,550	5,965	5,994	
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	1,465	2,141	2,074	1,286	1,374	1,481	596	1,392	787	791	
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentiva Plans 9260-07452	9260-07452	9260	2,279	3,331	3,227	2,001	2,138	2,304	927	2,165	1,224	1,230	
A&G-Employee pensions and bene - Restricted Stock - Long Term Incentif 9260-07458	9260-07458	9260	13,149	19,220	18,618	11,547	12,338	13,296	5,349	12,493	7,064	7,098	
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	15,064	22,019	21,330	13,229	14,135	15,233	6,129	14,313	8,093	8,132	
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	14,740	21,546	20,871	12,944	13,831	14,905	5,997	14,005	7,919	7,957	
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	243	355	344	213	228	246	99	231	130	131	
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	80	117	113	70	75	81	33	76	43	43	
<b>Employee Welfare</b>			<b>58,124</b>	<b>84,958</b>	<b>82,299</b>	<b>51,042</b>	<b>54,538</b>	<b>58,774</b>	<b>23,647</b>	<b>55,225</b>	<b>31,226</b>	<b>31,376</b>	
			859,211	972,371	860,541	947,244	913,214	879,732	786,473	784,340	863,252	896,922	
<b>AS FILED:</b>													
A&G-Employee pensions and benefits		926	859,211	972,371	860,541	947,244	9,565,761				863,252	896,922	
tie-out			-	-	-	-					0	0	

Call Center Division - 012DIV

	Acct-sub	FERC	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	5,365	8,934	11,404	16,668	16,147	10,014	10,700	11,531	4,639	10,835
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	708	1,179	1,504	2,199	2,130	1,321	1,411	1,521	612	1,429
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	1,101	1,834	2,341	3,421	3,314	2,055	2,196	2,367	952	2,224
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9260-07458	9260	6,353	10,580	13,504	19,739	19,121	11,859	12,671	13,655	5,494	12,831
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	7,278	12,121	15,471	22,613	21,906	13,586	14,516	15,644	6,294	14,699
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	7,122	11,861	15,138	22,127	21,435	13,294	14,204	15,308	6,159	14,363
A&G-Rents - Misc Employee Welfare Exp 9310-07499	9310-07499	9310	117	195	249	365	353	219	234	252	101	237
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	39	64	82	120	116	72	77	83	33	78
<b>Employee Welfare</b>			<b>28,083</b>	<b>46,768</b>	<b>59,693</b>	<b>87,252</b>	<b>84,521</b>	<b>52,420</b>	<b>56,010</b>	<b>60,361</b>	<b>24,285</b>	<b>56,716</b>
			764,496	840,217	884,858	1,001,353	886,174	975,548	940,489	905,994	810,014	807,748
<u>AS FILED:</u>												
A&G-Employee pensions and benefits		926	764,496	840,217	884,858	1,001,353	886,174	975,548	940,489	905,994	810,014	807,748
	tie-out		0	0	0	0	0	0	0	0	0	0

Brentwood Division - 091DIV

	Acct-sub	FERC	YTD February	Ferc Alloc %	2012	2012	2012	2012	2012	2013	<---- Actuals Budget ---->	
					August	September	October	November	December	January	2013 February	2013 March
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07483	9260-07463	9260	17,551	2.43%	2,178	17,874	1,083	8,616	1,070	1,075	5,728	1,381
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	28,225	3.92%	9,002	8,632	9,200	13,452	3,653	1,919	-	2,221
Distribution-Operation supervi - Service Awards 8700-07421	8700-07421	8700	31,372	4.35%	0	0	141	-	30,592	640	-	2,469
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	118	0.02%	0	0	0	0	0	0	118	9
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(43)	-0.01%	0	0	-	-	-	-	(43)	(3)
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700	250	0.03%	-	-	0	250	-	-	-	20
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	250	0.03%	-	-	125	125	-	-	-	20
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700	(138)	-0.02%	-	-	0	(138)	-	-	-	(11)
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(150)	-0.02%	-	-	(81)	(59)	-	-	-	(12)
A&G-Employee pensions and bene - Capitalized Restricted Stock 9260-07450	9260-07450	9260	(56,614)	-7.85%	(11,797)	(31,576)	(6,300)	(10,004)	(8,944)	(9,150)	(22,217)	(4,455)
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	1,139,428	158.08%	-	619,362	98,000	169,804	190,000	405,813	275,811	89,669
A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	9260-07454	9260	(598,214)	-83.00%	-	(325,662)	(53,000)	(90,029)	(103,000)	(202,000)	(150,185)	(47,077)
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07456	9260-07456	9260	30,459	4.23%	9,578	20,618	1,299	7,003	7,226	7,502	7,429	2,397
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	54,191	7.52%	9,517	24,775	8,724	8,443	8,712	8,724	19,588	4,265
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07487	9260-07487	9260	3,417	0.47%	683	683	683	683	683	683	683	269
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	81,768	11.34%	14,836	14,836	16,354	16,354	16,354	16,354	16,354	6,435
A&G-Employee pensions and bene - SERP Capitalized 9260-07490	9260-07490	9260	(27,691)	-3.84%	(4,197)	(4,197)	(5,538)	(5,538)	(5,538)	(5,538)	(5,538)	(2,179)
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	8,548	1.19%	5,000	1,357	1,628	1,783	1,081	1,507	2,550	673
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	7,393	1.03%	116	-	409	(25)	1,356	5,221	432	582
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740	-	0	-	715	-	-	-	-	-	-
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	659	0.09%	0	0	0	659	-	-	-	52
Employee Welfare			720,777	100.00%	34,917	347,417	72,706	121,370	143,245	232,749	150,708	56,723
net expense Restricted Stock Time Lapse					9,517	24,775	8,724	8,443	8,712	8,724	19,588	4,265
net expense Restricted Stock Perf Based					11,756	38,492	2,362	15,619	8,296	8,576	13,157	3,776
Capital Credits - combined					(11,797)	(31,576)	(6,300)	(10,004)	(8,944)	(9,150)	(22,217)	(4,455)
Total Net expense - Restricted Stock					9,477	31,691	4,786	14,058	8,064	8,151	10,527	3,588
Gross Expense - Restricted Stock					21,273	63,267	11,086	24,062	17,008	17,300	32,744	8,043
effective cap rate - Restricted Stock					55.45%	49.91%	56.82%	41.57%	52.59%	52.89%	67.85%	55.40%
Restricted Stock Time Lapse - Capital Credits					5,277	12,365	4,957	3,510	4,581	4,614	13,290	2,362
Restricted Stock Perf Based - Capital Credits					6,519	19,211	1,342	6,494	4,363	4,536	8,927	2,093
			9260		363,757	579,821	(220,618)	33,813	256,028	145,260	250,383	437,092
					1,141,401	1,120,803	440,584	672,862	914,246	808,541	862,362	1,083,871
AS FILED:												
A&G-Employee pensions and benefits		926			363,757	579,821	(220,618)	33,813	256,028	145,260	250,383	437,092
tie-out					-	-	-	-	-	-	-	-

Brentwood Division - 091DIV

	Acct-sub	FERC	<-----Budget Forecast ----->									
			2013 April	2013 May	2013 June	2013 July	2013 August	2013 September	2013 October	2013 November	2013 December	2014 January
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	787	1,177	831	856	840	867	1,818	3,035	3,582	5,820
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	1,265	1,892	1,336	1,377	1,351	1,395	2,924	4,881	5,761	9,360
Distribution-Operation supervi - Service Awards 8700-07421	8700-07421	8700	1,406	2,103	1,465	1,530	1,502	1,550	3,250	5,425	6,403	10,404
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	5	8	6	6	6	6	12	20	24	39
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(2)	(3)	(2)	(2)	(2)	(2)	(4)	(7)	(9)	(14)
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700	11	17	12	12	12	12	26	43	51	83
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	11	17	12	12	12	12	26	43	51	83
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700	(6)	(9)	(7)	(7)	(7)	(7)	(14)	(24)	(28)	(46)
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(7)	(10)	(7)	(7)	(7)	(7)	(16)	(26)	(31)	(50)
A&G-Employee pensions and bene - Capitalized Restricted Stock 9260-07450	9260-07450	9260	(2,537)	(3,795)	(2,680)	(2,761)	(2,711)	(2,798)	(5,865)	(9,790)	(11,555)	(18,775)
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	51,062	76,381	53,931	55,576	54,560	56,307	118,039	197,045	232,560	377,871
A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	9260-07454	9260	(26,808)	(40,101)	(28,314)	(29,178)	(28,645)	(29,562)	(61,972)	(103,451)	(122,097)	(198,387)
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9260-07458	9260	1,365	2,042	1,442	1,486	1,459	1,505	3,155	5,267	6,217	10,101
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	2,428	3,633	2,565	2,643	2,595	2,678	5,614	9,371	11,060	17,971
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07487	9260-07487	9260	153	229	162	167	164	169	354	591	697	1,133
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	3,664	5,481	3,870	3,988	3,915	4,041	8,471	14,140	16,689	27,117
A&G-Employee pensions and bene - SERP Capitalized 9260-07490	9260-07490	9260	(1,241)	(1,856)	(1,311)	(1,351)	(1,326)	(1,368)	(2,869)	(4,789)	(5,652)	(9,183)
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	383	573	405	417	409	422	885	1,478	1,745	2,835
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	331	496	350	361	354	365	766	1,278	1,509	2,452
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740										
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	30	44	31	32	32	33	68	114	134	219
<b>Employee Welfare</b>			<b>32,301</b>	<b>48,317</b>	<b>34,116</b>	<b>35,156</b>	<b>34,613</b>	<b>35,618</b>	<b>74,669</b>	<b>124,646</b>	<b>147,112</b>	<b>239,033</b>
<b>net expense Restricted Stock Time Lapse</b>			<b>2,428</b>	<b>3,633</b>	<b>2,565</b>	<b>2,643</b>	<b>2,595</b>	<b>2,678</b>	<b>5,614</b>	<b>9,371</b>	<b>11,060</b>	<b>17,971</b>
<b>net expense Restricted Stock Perf Based</b>			<b>2,152</b>	<b>3,218</b>	<b>2,272</b>	<b>2,342</b>	<b>2,299</b>	<b>2,373</b>	<b>4,974</b>	<b>8,303</b>	<b>9,799</b>	<b>15,922</b>
<b>Capital Credits - combined</b>			<b>(2,537)</b>	<b>(3,795)</b>	<b>(2,680)</b>	<b>(2,761)</b>	<b>(2,711)</b>	<b>(2,798)</b>	<b>(5,865)</b>	<b>(9,790)</b>	<b>(11,555)</b>	<b>(18,775)</b>
<b>Total Net expense - Restricted Stock</b>			<b>2,043</b>	<b>3,056</b>	<b>2,158</b>	<b>2,223</b>	<b>2,183</b>	<b>2,253</b>	<b>4,723</b>	<b>7,883</b>	<b>9,304</b>	<b>15,118</b>
<b>Gross Expense - Restricted Stock</b>			<b>4,580</b>	<b>6,851</b>	<b>4,837</b>	<b>4,985</b>	<b>4,894</b>	<b>5,050</b>	<b>10,587</b>	<b>17,674</b>	<b>20,659</b>	<b>33,893</b>
<b>effective cap rate - Restricted Stock</b>			<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>
<b>Restricted Stock Time Lapse - Capital Credits</b>			<b>1,345</b>	<b>2,012</b>	<b>1,421</b>	<b>1,464</b>	<b>1,437</b>	<b>1,483</b>	<b>3,110</b>	<b>5,191</b>	<b>6,127</b>	<b>9,955</b>
<b>Restricted Stock Perf Based - Capital Credits</b>			<b>1,192</b>	<b>1,783</b>	<b>1,259</b>	<b>1,297</b>	<b>1,273</b>	<b>1,314</b>	<b>2,755</b>	<b>4,599</b>	<b>5,428</b>	<b>8,820</b>
			447,940	478,604	418,672	466,250	450,082	435,627	435,299	626,599	485,419	581,417
			1,045,009	1,083,080	1,016,002	1,046,608	1,029,099	1,014,333	868,453	956,328	901,009	1,027,697
<u>AS FILED:</u>												
A&G-Employee pensions and benefits	926		447,940	478,604	418,672	466,250	3,657,002				485,419	581,417
tie-out			-	-	-	-	-	-	-	-	0	0

Brentwood Division - 091DIV

	Acct-sub	FERC	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	9260-07463	9260	3,769	1,418	808	1,208	653	879	863	891	1,867	3,117
A&G-Employee pensions and bene - Service Awards 9260-07421	9260-07421	9260	6,061	2,281	1,299	1,943	1,372	1,414	1,388	1,432	3,003	5,013
Distribution-Operation supervi - Service Awards 8700-07421	8700-07421	8700	6,737	2,536	1,444	2,160	1,525	1,572	1,543	1,592	3,338	5,572
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	25	10	5	8	6	6	6	6	13	21
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(9)	(3)	(2)	(3)	(2)	(2)	(2)	(2)	(5)	(8)
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700	54	20	12	17	12	13	12	13	27	44
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	54	20	12	17	12	13	12	13	27	44
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700	(30)	(11)	(6)	(10)	(7)	(7)	(7)	(7)	(15)	(25)
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(32)	(12)	(7)	(10)	(7)	(8)	(7)	(8)	(16)	(27)
A&G-Employee pensions and bene - Capitalized Restricted Stock 9260-07450	9260-07450	9260	(12,157)	(4,576)	(2,606)	(3,898)	(2,752)	(2,836)	(2,784)	(2,873)	(6,023)	(10,055)
A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	9260-07452	9260	244,677	92,090	52,441	78,443	55,387	57,076	56,033	57,827	121,226	202,365
A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	9260-07454	9260	(128,459)	(48,348)	(27,532)	(41,184)	(29,079)	(29,966)	(29,418)	(30,360)	(63,645)	(106,244)
A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9260-07458	9260	6,541	2,462	1,402	2,097	1,481	1,526	1,498	1,546	3,241	5,410
A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9260-07460	9260	11,637	4,380	2,494	3,731	2,634	2,715	2,665	2,750	5,765	9,624
A&G-Employee pensions and bene - COLI CSV & Premiums 9260-07487	9260-07487	9260	734	276	157	235	166	171	168	173	363	607
A&G-Employee pensions and bene - NQ Retirement Cost 9260-07489	9260-07489	9260	17,559	6,609	3,763	5,629	3,975	4,096	4,021	4,150	8,699	14,522
A&G-Employee pensions and bene - SERP Capitalized 9260-07490	9260-07490	9260	(5,946)	(2,238)	(1,274)	(1,906)	(1,346)	(1,387)	(1,382)	(1,405)	(2,946)	(4,918)
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	1,836	691	393	588	416	428	420	434	909	1,518
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	1,587	597	340	509	359	370	364	375	787	1,313
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740										
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	142	53	30	45	32	33	32	33	70	117
<b>Employee Welfare</b>			<b>154,778</b>	<b>58,254</b>	<b>33,173</b>	<b>49,622</b>	<b>35,037</b>	<b>36,105</b>	<b>35,445</b>	<b>36,580</b>	<b>76,685</b>	<b>128,012</b>
<b>net expense Restricted Stock Time Lapse</b>			<b>11,637</b>	<b>4,380</b>	<b>2,494</b>	<b>3,731</b>	<b>2,634</b>	<b>2,715</b>	<b>2,665</b>	<b>2,750</b>	<b>5,765</b>	<b>9,624</b>
<b>net expense Restricted Stock Perf Based</b>			<b>10,310</b>	<b>3,880</b>	<b>2,210</b>	<b>3,305</b>	<b>2,334</b>	<b>2,405</b>	<b>2,361</b>	<b>2,437</b>	<b>5,108</b>	<b>8,527</b>
<b>Capital Credits - combined</b>			<b>(12,157)</b>	<b>(4,576)</b>	<b>(2,606)</b>	<b>(3,898)</b>	<b>(2,752)</b>	<b>(2,836)</b>	<b>(2,784)</b>	<b>(2,873)</b>	<b>(6,023)</b>	<b>(10,055)</b>
<b>Total Net expense - Restricted Stock</b>			<b>9,789</b>	<b>3,684</b>	<b>2,098</b>	<b>3,138</b>	<b>2,216</b>	<b>2,284</b>	<b>2,242</b>	<b>2,314</b>	<b>4,850</b>	<b>8,096</b>
<b>Gross Expense - Restricted Stock</b>			<b>21,946</b>	<b>8,260</b>	<b>4,704</b>	<b>7,036</b>	<b>4,968</b>	<b>5,119</b>	<b>5,026</b>	<b>5,187</b>	<b>10,873</b>	<b>18,151</b>
<b>effective cap rate - Restricted Stock</b>			<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>	<b>55.40%</b>
<b>Restricted Stock Time Lapse - Capital Credits</b>			<b>6,446</b>	<b>2,426</b>	<b>1,382</b>	<b>2,067</b>	<b>1,459</b>	<b>1,504</b>	<b>1,476</b>	<b>1,523</b>	<b>3,194</b>	<b>5,331</b>
<b>Restricted Stock Perf Based - Capital Credits</b>			<b>5,711</b>	<b>2,149</b>	<b>1,224</b>	<b>1,831</b>	<b>1,293</b>	<b>1,332</b>	<b>1,308</b>	<b>1,350</b>	<b>2,830</b>	<b>4,723</b>
			<b>455,729</b>	<b>446,162</b>	<b>465,039</b>	<b>500,276</b>	<b>427,421</b>	<b>487,589</b>	<b>467,239</b>	<b>448,595</b>	<b>448,146</b>	<b>645,044</b>
			<b>994,639</b>	<b>1,213,574</b>	<b>1,075,934</b>	<b>1,116,537</b>	<b>1,043,109</b>	<b>1,079,080</b>	<b>1,059,594</b>	<b>1,042,905</b>	<b>892,628</b>	<b>983,020</b>
<u>A&amp; FILED:</u>												
A&G-Employee pensions and benefits		926	455,729	446,162	465,039	500,276	427,421	487,589	467,239	448,595	448,146	645,044
tie-out			0	0	0	0	0	0	0	0	0	0

Kentucky Division - 009DIV

	Acct-sub	FERC	YTD February	Ferc Alloc %	2012	2012	2012	2012	2012	< ----- Actuals Budget ----- >		
					August	September	October	November	December	2013 January	2013 February	2013 March
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	47,622	108.38%	548	850	27,432	3,798	8,921	4,387	3,084	8,508
Meter and house regulator expe - Uniforms 8780-07443	8780-07443	8780	127	0.29%	-	106	127	-	-	-	-	23
Customer accounts-Meter readin - Uniforms 9020-07443	9020-07443	9020	964	2.19%	117	125	385	93	138	106	242	172
Mains expenses - Uniforms 8560-07443	8560-07443	8560	4,031	9.17%	-	125	1,844	677	1,259	187	63	720
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700			125	-						
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	2,504	5.70%	248	500	492	375	740	426	471	447
Mains expenses - Uniforms Capitalized 8560-07444	8560-07444	8560	(583)	-1.33%	-	(32)	(393)	(76)	(87)	(21)	(6)	(104)
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700			(80)	-						
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(1,472)	-3.35%	(140)	(334)	(293)	(218)	(436)	(251)	(276)	(253)
Meter and house regulator expe - Uniforms Capitalized 8780-07444	8780-07444	8780	(82)	-0.19%	-	(71)	(82)	-	-	-	-	(15)
Customer accounts-Meter readin - Uniforms Capitalized 9020-07444	9020-07444	9020	(540)	-1.23%	(73)	(90)	(240)	(54)	(79)	(47)	(120)	(97)
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(28,783)	-65.51%	(337)	(514)	(16,935)	(2,432)	(5,284)	(2,428)	(1,704)	(5,143)
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	45	0.10%	-	0	0	0	30	15	-	8
A&G-Injuries & damages - Misc Employee Welfare Exp 9250-07499	9250-07499	9250	1,854	4.22%	863	338	0	526	613	25	691	331
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	16,418	37.36%	2,634	6,298	3,490	3,381	2,669	3,281	3,597	2,933
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	910	2.07%	615	164	628	39	90	47	105	163
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740	260	0.59%	20	65	0	0	130	65	65	46
Meter and house regulator expe - Misc Employee Welfare Exp 8780-07499	8780-07499	8780	100	0.23%	0	0	0	100	-	-	-	18
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	123	0.28%	-	-	0	30	93	-	-	22
Customer accounts-Meter readin - Misc Employee Welfare Exp 9020-07499	9020-07499	9020	18	0.04%	-	-	0	18	-	-	-	3
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	425	0.97%	82	122	36	-	256	32	101	76
<b>Employee Welfare</b>			43,939	100.00%	4,622	7,653	16,490	6,258	9,053	5,824	6,313	7,850
			9260		186,844	162,462	275,597	226,124	241,327	288,369	248,912	261,276
<u>AS FILED:</u>												
A&G-Employee pensions and benefits		926			186,844	162,462	275,597	226,124	241,327	288,369	248,912	261,276
tie-out					-	-	-	-	-	-	-	-



Kentucky Division - 009DIV

	Acct-sub	FERC	<-----Budget Forecast----->									
			2013 April	2013 May	2013 June	2013 July	2013 August	2013 September	2013 October	2013 November	2013 December	2014 January
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	8,514	8,546	8,278	8,259	8,239	8,242	18,355	6,966	10,077	6,482
Meter and house regulator expe - Uniforms 8780-07443	8780-07443	8780	23	23	22	22	22	22	49	19	27	17
Customer accounts-Meter readin - Uniforms 9020-07443	9020-07443	9020	172	173	168	167	167	167	371	141	204	131
Mains expenses - Uniforms 8560-07443	8560-07443	8560	721	723	701	699	697	698	1,554	590	853	549
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700										
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	448	449	435	434	433	433	965	366	530	341
Mains expenses - Uniforms Capitalized 8560-07444	8560-07444	8560	(104)	(105)	(101)	(101)	(101)	(101)	(225)	(85)	(123)	(79)
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700										
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(263)	(264)	(256)	(255)	(255)	(255)	(568)	(215)	(312)	(200)
Meter and house regulator expe - Uniforms Capitalized 8780-07444	8780-07444	8780	(15)	(15)	(14)	(14)	(14)	(14)	(32)	(12)	(17)	(11)
Customer accounts-Meter readin - Uniforms Capitalized 9020-07444	9020-07444	9020	(97)	(97)	(94)	(94)	(93)	(94)	(208)	(79)	(114)	(74)
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(5,146)	(5,165)	(5,003)	(4,992)	(4,979)	(4,982)	(11,094)	(4,210)	(6,091)	(3,918)
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	8	8	8	8	8	8	17	7	10	6
A&G-Injuries & damages - Misc Employee Welfare Exp 9250-07499	9250-07499	9250	332	333	322	322	321	321	715	271	392	252
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	2,935	2,946	2,854	2,847	2,840	2,841	6,328	2,402	3,474	2,235
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	163	163	158	158	157	157	351	133	192	124
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740	46	47	45	45	45	45	100	38	55	35
Meter and house regulator expe - Misc Employee Welfare Exp 8780-07499	8780-07499	8780	18	18	17	17	17	17	38	15	21	14
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	22	22	21	21	21	21	47	18	26	17
Customer accounts-Meter readin - Misc Employee Welfare Exp 9020-07499	9020-07499	9020	3	3	3	3	3	3	7	3	4	2
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	76	76	74	74	73	74	164	62	90	58
<b>Employee Welfare</b>			<b>7,655</b>	<b>7,885</b>	<b>7,637</b>	<b>7,620</b>	<b>7,601</b>	<b>7,605</b>	<b>16,936</b>	<b>6,427</b>	<b>9,298</b>	<b>5,981</b>
			267,981	281,918	245,598	280,344	267,430	259,695	272,955	235,666	253,820	297,698
<b>AS FILED:</b>												
A&G-Employee pensions and benefits		926	267,981	281,918	245,598	280,344	2,966,753				253,820	297,698
tie-out			-	-	-	-					0	0

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	Acct-sub	FERC	2014 February	2014 March	2014 April	2014 May	2014 June	2014 July	2014 August	2014 September	2014 October	2014 November
A&G-Employee pensions and bene - Uniforms 9260-07443	9260-07443	9260	7,027	8,738	8,744	8,777	8,501	8,482	8,461	8,485	18,851	7,154
Meter and house regulator expe - Uniforms 8780-07443	8780-07443	8780	19	23	23	23	23	23	23	23	50	19
Customer accounts-Meter readin - Uniforms 9020-07443	9020-07443	9020	142	177	177	178	172	172	171	171	381	145
Mains expenses - Uniforms 8560-07443	8560-07443	8560	595	740	740	743	720	718	716	717	1,596	606
Distribution-Operation supervi - Uniforms 8700-07443	8700-07443	8700										
Mains and Services Expenses - Uniforms 8740-07443	8740-07443	8740	369	460	460	462	447	446	445	445	991	376
Mains expenses - Uniforms Capitalized 8560-07444	8560-07444	8560	(86)	(107)	(107)	(108)	(104)	(104)	(104)	(104)	(231)	(88)
Distribution-Operation supervi - Uniforms Capitalized 8700-07444	8700-07444	8700										
Mains and Services Expenses - Uniforms Capitalized 8740-07444	8740-07444	8740	(217)	(270)	(270)	(271)	(263)	(262)	(262)	(262)	(583)	(221)
Meter and house regulator expe - Uniforms Capitalized 8780-07444	8780-07444	8780	(12)	(15)	(15)	(15)	(15)	(15)	(15)	(15)	(93)	(12)
Customer accounts-Meter readin - Uniforms Capitalized 9020-07444	9020-07444	9020	(80)	(99)	(99)	(100)	(96)	(96)	(96)	(96)	(214)	(81)
A&G-Employee pensions and bene - Uniforms Capitalized 9260-07444	9260-07444	9260	(4,247)	(5,281)	(5,285)	(5,305)	(5,138)	(5,127)	(5,114)	(5,116)	(11,394)	(4,324)
A&G-Office supplies & expense - Misc Employee Welfare Exp 9210-07499	9210-07499	9210	7	8	8	8	8	8	8	8	18	7
A&G-Injuries & damages - Misc Employee Welfare Exp 9250-07499	9250-07499	9250	274	340	340	342	331	330	329	330	734	279
A&G-Employee pensions and bene - Misc Employee Welfare Exp 9260-07499	9260-07499	9260	2,422	3,012	3,014	3,026	2,931	2,924	2,917	2,918	6,499	2,466
Distribution-Operation supervi - Misc Employee Welfare Exp 8700-07499	8700-07499	8700	134	167	157	168	162	162	162	162	360	137
Mains and Services Expenses - Misc Employee Welfare Exp 8740-07499	8740-07499	8740	38	48	48	48	46	46	46	46	103	39
Meter and house regulator expe - Misc Employee Welfare Exp 8780-07499	8780-07499	8780	15	18	18	18	18	18	18	18	40	15
Distribution-Other expenses - Misc Employee Welfare Exp 8800-07499	8800-07499	8800	18	23	23	23	22	22	22	22	49	18
Customer accounts-Meter readin - Misc Employee Welfare Exp 9020-07499	9020-07499	9020	3	3	3	3	3	3	3	3	7	3
Customer accounts-Customer rec - Misc Employee Welfare Exp 9030-07499	9030-07499	9030	63	78	78	78	76	76	75	75	168	64
<b>Employee Welfare</b>			<b>6,483</b>	<b>8,062</b>	<b>8,067</b>	<b>8,098</b>	<b>7,844</b>	<b>7,826</b>	<b>7,807</b>	<b>7,810</b>	<b>17,393</b>	<b>6,601</b>
			258,455	268,903	275,636	290,368	253,020	288,487	275,523	267,462	281,350	259,019
<u>AS FILED:</u>												
A&G-Employee pensions and benefits		926	258,455	268,903	275,636	290,368	253,020	288,487	275,523	267,462	281,350	259,019
tie-out			0	0	0	0	0	0	0	0	0	0

Division		Base Year												2013 August	2013 September
		← Actuals													
		2012 August	2012 September	2012 October	2012 November	2012 December	2013 January	2013 February	2013 March	2013 April	2013 May	2013 June	2013 July		
2	VPP & MIP	SSU effective average cap rate 31.29% 15.49% 33.20% 29.32% 27.76% 33.24% 27.66% 29.90% 31.43% 29.41% 32.76% 30.72% 31.93% 32.22%													
	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	0	2,594,972	797,000	1,277,274	1,546,000	2,176,854	1,356,975	913,159	904,289	1,450,751	985,009	998,134	996,905	1,024,667
	Capital Credits	0	-401,998	-264,588	-374,492	-429,101	-724,249	-378,099	-273,004	-284,218	-426,730	-322,665	-306,860	-318,348	-330,110
	Total VPP & MIP	0	2,192,974	532,402	902,782	1,116,899	1,454,605	978,876	640,155	620,071	1,024,021	662,314	691,474	678,556	694,557
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	96,730	94,225	96,987	93,859	126,164	115,601	65,097	66,062	65,421	104,954	71,260	72,210	72,121	74,129
	Restricted Stock Time Lapse - Capital Credits	-30,264	-14,587	-32,199	-27,519	-35,017	-36,426	-23,711	-19,750	-20,562	-30,872	-23,345	-22,185	-23,031	-23,682
	Total Restricted Stock -Time Lapse	66,466	79,828	64,788	66,340	91,146	77,175	61,386	46,312	44,859	74,083	47,915	50,025	49,090	50,248
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	266,312	567,006	99,550	201,315	212,651	211,467	174,510	114,780	113,665	182,354	123,812	125,461	125,307	128,797
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	22,624	21,884	22,623	354,856	21,112	30,906	18,749	57,199	56,643	90,873	61,699	62,521	62,444	64,163
	Restricted Stock Perf Based - Capital Credits	-90,401	-91,229	-40,580	-163,067	-64,882	-80,584	-53,849	-51,416	-53,528	-80,368	-60,775	-57,754	-59,856	-62,171
	Total Restricted Stock-Gross	196,535	497,671	81,612	393,104	168,861	161,808	139,411	120,563	116,781	192,858	124,736	130,228	127,795	130,909
	Total Restricted Stock	265,001	577,299	146,401	459,444	260,028	238,983	200,797	166,875	161,640	266,941	172,651	180,253	176,885	181,057
12	VPP & MIP	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452													
	Capital Credits	0	0	0	6,473	0	0	0	1,786	2,279	3,331	3,227	2,001	2,138	2,304
	Total VPP & MIP	0	0	0	4,575	0	0	0	1,252	1,563	2,351	2,170	1,366	1,456	1,562
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9,048	8,505	8,787	8,504	8,773	8,787	7,937	11,802	15,064	22,019	21,330	13,229	14,135	15,233
	Restricted Stock Time Lapse - Capital Credits	-2,831	-1,317	-2,917	-2,493	-2,435	-2,921	-2,212	-3,529	-4,735	-6,477	-6,986	-4,064	-4,514	-4,907
	Total Restricted Stock -Time Lapse	6,217	7,187	5,870	6,011	6,338	5,867	5,725	8,274	10,329	15,542	14,342	9,164	9,621	10,325
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	10,834	25,568	1,596	8,942	9,227	8,240	8,346	10,302	13,149	19,220	18,618	11,547	12,338	13,296
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	3,055	2,986	3,095	19,808	2,970	2,977	2,689	8,700	11,194	16,230	15,722	9,751	10,419	11,228
	Restricted Stock Perf Based - Capital Credits	-4,358	-4,425	-1,557	-8,429	-3,385	-4,061	-3,075	-5,681	-7,623	-10,427	-11,250	-6,543	-7,267	-7,901
	Total Restricted Stock	9,571	24,139	3,134	20,321	8,812	8,156	7,960	13,321	16,830	25,023	23,090	14,754	15,489	16,623
	Total Restricted Stock	15,788	31,328	9,004	26,331	15,150	14,023	13,685	21,595	26,959	40,565	37,432	23,919	25,110	26,948
91	VPP & MIP	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452													
	A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	0	619,362	98,000	169,804	190,000	405,813	275,811	89,669	51,062	76,381	53,931	55,576	54,560	56,307
	Total VPP & MIP	0	-325,662	-53,000	-90,029	-103,000	-202,000	-150,185	-47,077	-26,808	-40,101	-28,314	-29,178	-28,645	-29,562
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	9,517	24,775	8,724	8,443	8,712	8,724	19,588	4,265	2,428	3,633	2,565	2,643	2,585	2,678
	Restricted Stock Time Lapse - Capital Credits	-5,277	-12,365	-4,957	-3,510	-4,561	-4,614	-13,290	-2,362	-1,345	-2,012	-1,421	-1,464	-1,437	-1,483
	Total Restricted Stock -Time Lapse	4,240	12,410	3,767	4,933	4,151	4,110	6,297	1,902	1,083	1,620	1,144	1,179	1,157	1,194
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	9,578	20,618	1,299	7,003	7,226	7,502	7,429	2,397	1,365	2,042	1,442	1,486	1,459	1,505
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	2,178	17,874	1,063	8,616	1,070	1,075	5,728	1,381	787	1,177	831	856	840	867
	Restricted Stock Perf Based - Capital Credits	-6,519	-19,211	-1,342	-6,494	-4,363	-4,536	-8,927	-2,093	-1,192	-1,783	-1,259	-1,297	-1,273	-1,314
	Total Restricted Stock	5,237	19,281	1,020	8,126	3,934	4,041	4,230	1,665	860	1,436	1,014	1,045	1,025	1,058
	Total Restricted Stock	9,477	31,691	4,786	14,058	8,064	8,151	10,527	3,568	2,043	3,056	2,158	2,223	2,183	2,253
9	VPP/MIP - none included	Restricted Stock - none included													

Division		Test Year													
		2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014		
		October	November	December	January	February	March	April	May	June	July	August	September	October	November
	<b>SSU effective average cap rate</b>	33.03%	28.82%	27.13%	32.40%	27.39%	29.63%	31.36%	29.35%	32.69%	30.65%	31.85%	32.14%	32.97%	28.77%
2	VPP & MIP														
	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	1,175,978	1,709,907	1,742,386	1,164,466	1,558,580	937,815	928,705	1,489,921	1,011,604	1,025,083	1,023,821	1,052,333	1,207,730	1,756,075
	Capital Credits	-388,418	-492,866	-472,734	-377,230	-426,404	-279,783	-291,212	-437,264	-330,652	-314,163	-326,138	-338,216	-398,148	-505,167
	Total VPP & MIP	787,560	1,217,042	1,269,652	787,235	1,130,175	658,032	637,493	1,052,658	680,953	710,921	697,683	714,117	809,581	1,250,908
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	65,076	123,703	126,053	84,243	112,611	67,846	67,187	107,788	73,184	74,160	74,068	76,131	67,373	127,043
	Restricted Stock Time Lapse - Capital Credits	-28,100	-35,656	-34,200	-27,291	-30,848	-20,241	-21,068	-31,834	-23,921	-22,726	-23,594	-24,468	-28,894	-35,546
	Total Restricted Stock -Time Lapse	56,976	88,047	91,853	56,952	81,762	47,605	46,119	76,154	49,263	51,431	50,474	51,663	58,569	90,497
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	147,816	214,928	219,011	146,369	195,656	117,879	116,734	187,277	127,155	128,949	128,690	132,274	151,807	220,731
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	73,661	107,106	108,140	72,940	97,501	58,743	58,172	93,326	63,365	64,209	64,130	65,916	75,650	109,997
	Restricted Stock Perf Based - Capital Credits	-73,152	-92,823	-89,032	-71,045	-80,307	-52,698	-54,845	-82,352	-62,273	-59,168	-61,423	-63,698	-74,985	-95,140
	Total Restricted Stock-Gross	148,325	229,211	239,119	148,263	212,851	123,930	120,062	198,251	128,247	133,891	131,398	134,493	152,472	235,589
	Total Restricted Stock	205,300	317,257	330,972	205,216	294,613	171,535	166,181	274,406	177,510	185,322	181,871	186,155	211,041	326,086
12	VPP & MIP														
	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	927	2,165	1,224	1,230	1,101	1,834	2,341	3,421	3,314	2,055	2,196	2,367	952	2,224
	Capital Credits	-306	-624	-332	-359	-302	-547	-734	-1,004	-1,083	-830	-700	-761	-314	-640
	Total VPP & MIP	621	1,541	892	872	799	1,287	1,607	2,417	2,231	1,425	1,497	1,606	638	1,584
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	6,129	14,313	8,093	8,132	7,278	12,121	15,471	22,613	21,906	13,586	14,516	15,644	6,294	14,699
	Restricted Stock Time Lapse - Capital Credits	-2,024	-4,126	-2,196	-2,634	-1,994	-3,616	-4,651	-6,637	-7,160	-4,184	-4,624	-5,028	-2,075	-4,229
	Total Restricted Stock -Time Lapse	4,104	10,187	5,897	5,498	5,285	8,505	10,820	15,977	14,746	9,422	9,892	10,616	4,219	10,471
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	5,349	12,493	7,064	7,098	6,363	10,580	13,504	19,739	19,121	11,859	12,671	13,655	5,494	12,831
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	4,517	10,550	5,965	5,994	5,365	8,934	11,404	16,698	16,147	10,014	10,700	11,531	4,639	10,825
	Restricted Stock Perf Based - Capital Credits	-3,259	-6,642	-3,535	-4,241	-3,210	-5,822	-7,810	-10,688	-11,528	-6,703	-7,445	-8,095	-3,341	-6,808
	Total Restricted Stock	6,608	16,401	9,494	8,851	8,503	13,693	17,097	25,722	23,740	15,169	15,926	17,091	6,793	18,856
	Total Restricted Stock	10,712	26,589	15,392	14,348	13,793	22,198	27,717	41,699	38,486	24,591	25,818	27,707	11,012	27,328
91	VPP & MIP														
	A&G-Employee pensions and bene - Variable Pay & Mgmt Incentive Plans 9260-07452	118,039	197,045	232,560	377,871	244,677	92,090	62,441	78,443	55,387	57,076	56,033	57,827	121,226	202,365
	A&G-Employee pensions and bene - VPP & MIP - Capital Credit 9260-07454	-61,972	-103,451	-122,097	-198,367	-128,459	-48,348	-27,532	-41,184	-29,079	-29,966	-29,418	-30,360	-63,645	-106,244
	Total VPP & MIP	56,067	93,594	110,463	179,484	116,219	43,742	24,909	37,260	26,308	27,111	26,615	27,467	57,581	96,121
	A&G-Employee pensions and bene - RSU-Long Term Incentive Plan - Time 9260-07460	5,614	9,371	11,060	17,971	11,637	4,380	2,484	3,731	2,634	2,715	2,865	2,750	5,765	9,624
	Restricted Stock Time Lapse - Capital Credits	-3,110	-5,191	-6,127	-9,955	-6,446	-2,426	-1,382	-2,067	-1,459	-1,504	-1,476	-1,523	-3,194	-5,331
	Total Restricted Stock -Time Lapse	2,504	4,180	4,933	6,016	5,191	1,954	1,112	1,664	1,175	1,211	1,189	1,227	2,572	4,293
	A&G-Employee pensions and bene - Restricted Stock - Long Term Incenti 9260-07458	3,155	5,267	6,217	10,101	6,541	2,462	1,402	2,097	1,481	1,526	1,498	1,546	3,241	5,410
	A&G-Employee pensions and bene - RSU-Management Incentive Plan 9260-07463	1,818	3,035	3,582	5,620	3,769	1,418	808	1,208	853	879	863	891	1,867	3,117
	Restricted Stock Perf Based - Capital Credits	-2,755	-4,599	-5,428	-8,820	-5,711	-2,149	-1,224	-1,831	-1,293	-1,332	-1,308	-1,350	-2,830	-4,723
	Total Restricted Stock	2,218	3,703	4,371	7,102	4,599	1,731	968	1,474	1,041	1,073	1,053	1,087	2,276	3,803
	Total Restricted Stock	4,723	7,883	9,304	15,118	9,789	3,684	2,098	3,138	2,216	2,284	2,242	2,314	4,850	8,086
9	VPP/MIP - none included														
	Restricted Stock - none included														

## VPP &amp; MIP Plans

Div	description	Base Year			Test Year		
		Annual Totals	allocation factors	allocated amounts	Annual Totals	allocation factors	allocated amounts
2	Variable Pay & Mgmt Incentive Plans Expensed	10,816,574	5.33%	577,013	10,399,408	5.55%	577,206
	VPP & MIP - Capitalized	4,185,843	5.33%	223,295	4,497,112	5.55%	249,607
	Total VPP & MIP	15,002,417		800,307	14,896,520		826,813
12	Variable Pay & Mgmt Incentive Plans Expensed	13,297	5.61%	746	16,815	5.72%	961
	VPP & MIP - Capitalized	5,800	5.61%	325	7,444	5.72%	426
	Total VPP & MIP	19,097		1,071	24,259		1,387
91	Variable Pay & Mgmt Incentive Plans Expensed	990,054	41.35%	409,416	773,279	50.00%	386,666
	VPP & MIP - Capitalized	1,095,355	41.35%	452,961	854,719	50.00%	427,388
	Total VPP & MIP	2,085,409		862,377	1,627,997		814,054
9	nothing to report						

Note MIP and VPP costs are recorded in the same subaccount on a combined basis.  
Base Year and Test Year projections were not calculated on an individual plan basis.

## Restricted Stock Plans

Div	description	Base Year			Test Year		
		Annual Totals	allocation factors	allocated amounts	Annual Totals	allocation factors	allocated amounts
2	Restricted Stock Units - Time Lapse - Expensed	770,123	5.33%	41,082	752,344	5.55%	41,758
	RSU-LTIP - Time Lapse - Capitalized	318,448	5.33%	16,988	325,343	5.55%	18,058
	Total RSU-LTIP - Time Lapse	1,088,571		58,070	1,077,688		59,816
	Restricted Stock Units - Perf. Based - Expensed	2,326,189	5.33%	124,091	1,958,564	5.55%	108,708
	RSU-LTIP - Perf. Based - Capitalized	888,393	5.33%	47,392	846,960	5.55%	47,009
	Total RSU-LTIP - Perf. Based	3,214,582		171,483	2,805,524		155,717
12	Restricted Stock Units - Time Lapse - Expensed	100,867	5.61%	5,658	111,146	5.72%	6,355
	RSU-LTIP - Time Lapse - Capitalized	42,918	5.61%	2,407	49,207	5.72%	2,814
	Total RSU-LTIP - Time Lapse	143,785		8,065	160,353		9,169
	Restricted Stock Units - Perf. Based - Expensed	174,910	5.61%	9,811	178,943	5.72%	10,232
	RSU-LTIP - Perf. Based - Capitalized	70,815	5.61%	3,972	79,222	5.72%	4,530
	Total RSU-LTIP - Perf. Based	245,725		13,783	258,165		14,761
91	Restricted Stock Units - Time Lapse - Expensed	46,816	41.35%	19,360	34,536	50.00%	17,269
	RSU-LTIP - Time Lapse - Capitalized	57,200	41.35%	23,654	42,891	50.00%	21,447
	Total RSU-LTIP - Time Lapse	104,016		43,014	77,427		38,716
	Restricted Stock Units - Perf. Based - Expensed	53,006	41.35%	21,919	30,597	50.00%	15,300
	RSU-LTIP - Perf. Based - Capitalized	59,015	41.35%	24,404	37,999	50.00%	19,001
	Total RSU-LTIP - Perf. Based	112,021		46,324	68,596		34,300
9	nothing to report						



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-59**  
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**REQUEST:**

Regarding Atmos' response to AG-1-131(h) refers to a short term or annual incentive Variable Pay Plan (VPP) applicable to employees in grades 1 to 7 and also refers to a short term or annual Management Incentive Plan (MIP) that applies to Management Committee, Corporate Officers, and Directors and Managers in pay grades 7 and above. Atmos' response states that both of these incentive pay plans are applicable to employees in pay grade 7. Please clarify this response and explain which incentive plan is applicable to employees in pay grade 7 or clarify if there are "two pay grades 7", with a VPP applicable to employees in grade 7 and a MIP applicable to Officers and Managers in pay grade 7.

**RESPONSE:**

Atmos Energy has different incentive targets for different employees in grade 7 dependent upon the position they hold. Some of these positions in grade 7 are only eligible for the VPP plan, while most other positions in grade 7 are eligible for the MIP plan. No position is eligible for both VPP and MIP.

Respondent: Josh Densman





**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
**AG DR Set No. 2**  
**Question No. 2-60**  
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**REQUEST:**

Regarding Atmos' response to AG 1-131 and Attachments 1-4, Atmos response to AG-1-131(h) states that short-term or annual incentive awards under the Management Incentive Plan (MIP) for Management Committee, Corporate Officers, and Directors and Managers in pay grades 7 and above are based on performance targets set by the Board of Directors and tied to annual profitability goals expressed as Earnings Per Share (EPS). MIP awards will not be paid if Company performance is below the established threshold EPS level and when threshold EPS is met or exceeded then a "Payout Percentage of Target" is determined using a straight line interpolation between threshold, target, and maximum levels. Also, each employee has an "Incentive Target" based on his/her pay grade, with an incentive payment calculated as multiplying each employees Eligible Earnings by his/her Incentive Target times the Payout Percentage of Target. Address the following for incentive awards under the MIP:

- a. Explain if the Threshold EPS, Target EPS, Maximum EPS, and actual EPS is determined on a consolidated Atmos' basis, for each division, for each state operation, or if it is determined on a jurisdictional regulatory basis for Kentucky and other states (such as the jurisdictional financials used for Kentucky operations for this rate case), and provide copies of Company policy that documents this.
- b. Provide the Threshold EPS, Target EPS, Maximum EPS, and actual EPS for FYs 2008 through 2014 (or the last information available) or explain if EPS is determined based on something other than a FY basis, and provide these EPS for the most recent six year period. Provide this information for each pay grade, or as an average amount for all employees in each pay grade as applicable, along with related calculations and supporting documentation (including all threshold/target EPS calculations based on information from other utility companies). Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- c. Provide the actual EPS and the related calculation for the FYs 2008 through 2014 and provide supporting documentation. Explain why the actual EPS varied for each year from 2008 to 2014. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- d. Provide the "Payout Percentage of Target" for each of the periods 2008 through 2014 and explain how this was determined based on the actual EPS, Threshold EPS, and Maximum EPS. Provide this information for each pay grade as

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applicable, or as an average amount for all employees in each pay grade. Provide copies of Company policy identifying the Threshold EPS, Target EPS, and Maximum EPS for each year. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).

- e. Provide the amount expensed related to the "Payout Percentage of Target" for MIP for each of the periods 2008 through 2014 along with related calculations and documentation, and provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- f. Provide the amount expensed related to the MIP and included in the base period and fully forecasted test period and provide related calculations and supporting documentation.
- g. Clarify if EPS is the only performance target and identify all other performance targets that are tied to financial, operational, safety/service quality, and other matters and provide related calculations.
- h. Explain why Atmos should recover the full amount of its MIP expense in this rate case from its customers when there are no performance targets that provide specific benefits to customers, such as performance targets related to safety/service quality and other beneficial performance targets.

**RESPONSE:**

- a) Atmos Energy's EPS is determined on a consolidated Atmos Energy basis. Please see Attachment 1 for a copy of the MIP policy.
- b) Please see Attachment 2 for Threshold EPS, Maximum EPS and Actual EPS for the most recent six years. EPS is determined on a fiscal year basis. Please see Attachment 3 to the Company's response to OAG DR No. 2-58 for calculation of the actual diluted EPS for FY 2012. For the calculation of actual diluted EPS for fiscal years 2012-2010, refer to page 105 of the September 30, 2012 Form 10-K. For the calculation of actual diluted EPS for fiscal years 2009-2007, refer to page 68 of the September 30, 2009 Form 10-K. The Company's Form 10-Ks are located on the Company's website at <http://www.investquest.com/iq/a/ato/fin/10k/index.htm>.
- c) Actual EPS provided in response to subpart (b). Based on guidance issued by the Financial Accounting Standards Board, effective starting in fiscal 2010, since the Company has non-vested share-based payments with a nonforfeitable right

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to dividends or dividend equivalents (referred to as participating securities), the Company is required to use the two-class method of computing earnings per share. For changes in actual EPS due to changes in earnings, please refer to the Management's Discussion and Analysis in the Company's Form 10-Ks.

- d) Please see Attachment 3.
- e) Please see Attachment 5 to the Company's response to OAG DR No. 2-58. Both the VPP and MIP expense are recorded to the same subaccount 07452. This schedule includes a break-out of the VPP and MIP expense separately and what portion was allocated to the state of Kentucky. Please note that there have been no payouts of the VPP or MIP related to fiscal years 2013 or 2014.
- f) Please see the Company response to OAG DR No. 2-58 subpart (f).
- g) EPS is the Company's net income divided by total shares outstanding and is considered to be a company's quantity of earnings. Net income is enhanced by both maximizing revenues and controlling expenses. Therefore, higher productivity, more careful management of operations and maintenance costs, and other customer-oriented goals improve net income. As a result, EPS is an important benchmark of the benefit provided to both customers and shareholders.
- h) Atmos Energy provides several incentive plans in order to allow it to compete for and retain a workforce of highly skilled employees. The Company believes these are valid business expenses required to attract and retain quality employees that perform activities that are necessary to provide safe and reliable gas service. Employees must meet individually established performance goals based on department goals.

MIP offers award opportunities when the employee achieves expected levels of performance and the Company achieves desired levels of performance. Performance targets are expressed in Earnings per Share (EPS). Employees understand that the best way in which they can influence EPS results is being mindful of unnecessary costs, providing good customer service, reducing safety incidents, and increasing productivity. These actions are beneficial to Atmos Energy's customers, employees, shareholders and the communities served by the Company. Company EPS is a measure that embodies many elements of successful operations and performance, and it provides all participants in the Atmos Energy organization with the singular line of sight which is clear and easy for participants to understand.

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ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-60\_Att1 - Management Incentive Plan (MIP).pdf, 10 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-60\_Att2 - MIP EPS Amounts.xlsx, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-60\_Att3 - FY07-FY12 Performance.pdf, 6 Pages.

Respondent: Josh Densman

**ATMOS ENERGY CORPORATION  
ANNUAL INCENTIVE PLAN FOR MANAGEMENT  
(as amended and restated February 10, 2011)**

The Atmos Energy Corporation Annual Incentive Plan for Management (hereinafter called the "Plan") was adopted by the Board of Directors of Atmos Energy Corporation, a Texas and Virginia corporation (hereinafter called the "Company"), on August 12, 1998 to be effective October 1, 1998 and was approved by the Company's shareholders on February 10, 1999. An amendment to extend the term of the Plan was approved by the Board of Directors on August 8, 2001, which amendment was approved by the Company's shareholders on February 13, 2002. An amendment to further extend the term of the Plan the Plan was approved by the Board of Directors on November 7, 2006, which amendment was approved by the Company's shareholders on February 7, 2007. The Plan was amended to further extend its term by the Board of Directors on August 3, 2010, which amendment was approved by the Company's shareholders on February 9, 2011.

**ARTICLE 1**

**PURPOSE**

The Plan is intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its executives and senior managers in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to executives and senior managers annual incentive compensation on the terms and conditions established herein.

**ARTICLE 2**

**DEFINITIONS**

For the purposes of the Plan, unless the context requires otherwise, the following terms shall have the meanings indicated:

2.1 "Award" means the compensation payable under this Plan to a Participant by the Committee pursuant to such terms, conditions, restrictions, and limitations established by the Committee and Plan.

2.2 "Board" means the Board of Directors of the Company.

2.3 "Bonus Stock" or "Bonus Shares" means shares of Common Stock of the Company awarded to a Participant as permitted and pursuant to the terms of the Long-Term Incentive Plan.

2.4 (a) "Change in Control" of the Company occurs upon a change in the Company's ownership, its effective control or the ownership of a substantial portion of its assets, as follows:

(i) Change in Ownership. A change in ownership of the Company occurs on the date that any "Person" (as defined in Section 2.4(b)(i) below), other than (1) the Company or any of its subsidiaries, (2) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its Affiliates, (3) an underwriter temporarily holding stock pursuant to an offering of such stock, or (4) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their ownership of the Company's stock, acquires ownership of the Company's stock that, together with stock held by such Person, constitutes more than 50% of the total fair market value or total voting power of the Company's stock. However, if any Person is considered to own already more than 50% of the total fair market value or total voting power of the Company's stock, the acquisition of additional stock by the same Person is not considered to be a Change of Control. In addition, if any Person has effective control of the Company through ownership of 30% or more of the total voting power of the Company's stock, as discussed in paragraph (ii) below, the acquisition of additional control of the Company by the same Person is not considered to cause a Change in Control pursuant to this paragraph (i); or

(ii) Change in Effective Control. Even though the Company may not have undergone a change in ownership under paragraph (i) above, a change in the effective control of the Company occurs on either of the following dates:

(A) the date that any Person acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such Person) ownership of the Company's stock possessing 30% or more of the total voting power of the Company's stock. However, if any Person owns 30% or more of the total voting power of the Company's stock, the acquisition of additional control of the Company by the same Person is not considered to cause a Change in Control pursuant to this subparagraph (ii)(A); or

(B) the date during any 12-month period when a majority of members of the Board is replaced by directors whose appointment or election is not endorsed by a majority of the Board before the date of the appointment or election; provided, however, that any such director shall not be considered to be endorsed by the Board if his or her initial assumption of office occurs as a result of an actual or threatened solicitation of proxies or consents by or on behalf of a Person other than the Board; or

(iii) Change in Ownership of Substantial Portion of Assets. A change in the ownership of a substantial portion of the Company's assets occurs on the date that a Person acquires (or has acquired during the 12-month period ending on the date of the most recent acquisition by such Person) assets of the Company, that have a total gross fair market value equal to at least 40% of the total gross fair market value of all of the Company's assets immediately before such acquisition or acquisitions. However, there is no Change in Control when there is such a transfer to an entity that is controlled by the shareholders of the Company immediately after the transfer, through a

transfer to (A) a shareholder of the Company (immediately before the asset transfer) in exchange for or with respect to the Company's stock; (B) an entity, at least 50% of the total value or voting power of the stock of which is owned, directly or indirectly, by the Company; (C) a Person that owns directly or indirectly, at least 50% of the total value or voting power of the Company's outstanding stock; or (D) an entity, at least 50% of the total value or voting power of the stock of which is owned by a Person that owns, directly or indirectly, at least 50% of the total value or voting power of the Company's outstanding stock.

(b) For purposes of subparagraph (a) above:

(i) "Person" shall have the meaning given in Section 7701(a)(1) of the Code. Person shall include more than one Person acting as a group as defined by the Final Treasury Regulations issued under Section 409A of the Code.

(ii) "Affiliate" shall have the meaning set forth in Rule 12b-2 promulgated under Section 12 of the Securities Exchange Act of 1934, as amended.

(c) The provisions of this Section 2.4 shall be interpreted in accordance with the requirements of the Final Treasury Regulations under Section 409A of the Code, it being the intent of the parties that this Section 2.4 shall be in compliance with the requirements of said Code Section and said Regulations.

2.5 "Code" means the Internal Revenue Code of 1986, as amended, together with the published rulings, regulations, and interpretations duly promulgated thereunder.

2.6 "Committee" means the committee appointed or designated by the Board to administer the Plan in accordance with Article 3 of this Plan.

2.7 "Common Stock" or "Common Shares" means the Common Stock of the Company, with no par value (stated value of \$.005 per share), or such other security or right or instrument into which such common stock may be changed or converted in the future.

2.8 "Company" means Atmos Energy Corporation, a Texas and Virginia corporation, and any successor entity.

2.9 "Covered Participant" means a Participant who is a "covered employee" as defined in Section 162(m)(3) of the Code, and the regulations promulgated thereunder, or who the Committee believes will be such a covered employee for a Performance Period, and who the Committee believes may have remuneration in excess of \$1,000,000 for the Performance Period, as provided in Section 162(m) of the Code.

2.10 "Date of Conversion" means the date on which the Committee determines and approves Awards; this is also the effective Date of Conversion for Restricted Stock Units.

2.11 “Employee” means common law employee (as defined in accordance with the Regulations and Revenue Rulings then applicable under Section 3401(c) of the Code) of the Company and any Subsidiary of the Company.

2.12 “Fair Market Value” of a share of Common Stock is the mean of the highest and lowest prices per share on the New York Stock Exchange Consolidated Tape, or such reporting service as the Board may select, on the appropriate date, or in the absence of reported sales on such day, the most recent previous day for which sales were reported.

2.13 “Long-Term Incentive Plan” is the Atmos Energy Corporation 1998 Long-Term Incentive Plan, as amended from time to time.

2.14 “Participant” means an Employee who is selected by the Committee to participate in the Plan.

2.15 “Performance Criteria” or “Performance Goals” or “Performance Measures” mean the objectives established by the Committee for the Performance Period pursuant to Article V hereof, for the purpose of determining Awards under the Plan.

2.16 “Performance Period” means the consecutive 12 month period that constitutes the Company’s fiscal year.

2.17 “Plan” means the Atmos Energy Corporation Annual Incentive Plan for Management, dated effective October 1, 1998, as amended from time to time.

2.18 “Restricted Stock Unit” means a fixed or variable dollar denominated right to acquire shares of Common Stock of the Company, which may or may not be subject to restrictions, contingently granted to a Participant as permitted and pursuant to the terms and provisions of the Long-Term Incentive Plan.

2.19 “Section 409A” means Section 409A of the Code and the regulations and other guidance promulgated thereunder.

2.20 “Section 162(m)” means Section 162(m) of the Code and the regulations promulgated thereunder.

2.21 “Subsidiary” means (i) any corporation in an unbroken chain of corporations beginning with the Company, if each of the corporations other than the last corporation in the unbroken chain owns stock possessing a majority of the total combined voting power of all classes of stock in one of the other corporations in the chain, (ii) any limited partnership, if the Company or any corporation described in item (i) above owns a majority of the general partnership interest and a majority of the limited partnership interests entitled to vote on the removal and replacement of the general partner, and (iii) any partnership or limited liability company, if the partners or members thereof are composed only of the Company, any corporation listed in item (i) above or any limited partnership listed in item (ii) above. “Subsidiaries” means more than one of any such corporations, limited partnerships, partnerships or limited liability companies.

2.22 “Termination of Service” occurs when a Participant who is an Employee or Non-employee Director has a “separation from service” as defined in Section 1.409A-1(h) of the Final Treasury Regulations under Section 409A, or any successor provision thereto, for any reason.



### ARTICLE 3

#### ADMINISTRATION

The Plan shall be administered by the Human Resources Committee of the Board unless otherwise determined by the Board. If said Human Resources Committee does not so serve, the Committee shall consist of not fewer than two persons; any member of the Committee may be removed at any time, with or without cause, by resolution of the Board; and any vacancy occurring in the membership of the Committee may be filled by appointment by the Board.

All actions to be taken by the Committee under this Plan, insofar as such actions affect compliance with Section 162(m), shall be limited to those members of the Board who are Non-employee Directors and who are "outside directors" under Section 162(m). The Committee shall select one of its members to act as its Chairman. A majority of the Committee shall constitute a quorum, and the act of a majority of the members of the Committee present at a meeting at which a quorum is present shall be the act of the Committee.

The Committee shall determine and designate from time to time the eligible persons to whom Awards will be made. The Committee, in its discretion, shall (i) interpret the Plan, (ii) prescribe, amend, and rescind any rules and regulations necessary or appropriate for the administration of the Plan, and (iii) make such other determinations and take such other action as it deems necessary or advisable in the administration of the Plan. Any interpretation, determination, or other action made or taken by the Committee shall be final, binding, and conclusive on all interested parties.

With respect to restrictions in the Plan that are based on the requirements of Section 162(m), Section 409A, or any other applicable law, rule or restriction (collectively, "applicable law"), to the extent that any such restrictions are no longer required by applicable law, the Committee shall have the sole discretion and authority to make Awards hereunder that are no longer subject to such restrictions.

### ARTICLE 4

#### ELIGIBILITY

Any Employee (including an Employee who is also a director or an officer) is eligible to participate in the Plan. The Committee, upon its own action, may make, but shall not be required to make, an Award to any Employee. Awards may be made by the Committee at any time and from time to time to new Participants, or to then Participants, or to a greater or lesser number of Participants, and may include or exclude previous Participants, as the Committee shall determine. The Committee's determinations under the Plan (including without limitation determinations of which Employees, if any, are to receive Awards, the form, amount and timing of such Awards, the terms and provisions of such Awards, and the agreements evidencing same) may be made by the Committee selectively among Employees who receive, or are eligible to receive, Awards under the Plan. Generally, an Employee must be a Participant in the Plan for a minimum of six months during the Performance Period to be eligible for a full Award for that Performance Period. However, an Employee with less than six months of participation in the Plan during a Performance Period may receive a *pro rata* Award at the discretion of the Committee.

## ARTICLE 5

### PERFORMANCE GOALS AND MEASUREMENT

5.1 Performance Goals Establishment. Performance Goals shall be established by the Committee not later than 90 days after commencement of the Performance Period. The Performance Goals may be identical for all Participants or, at the discretion of the Committee, may be different to reflect more appropriate measures of individual performance.

5.2 Awards. Awards shall be made annually in accordance with actual performance compared to the Performance Goals previously established by the Committee for the Performance Period.

5.3 Performance Goals. Performance Goals relating to Covered Participants for a Performance Period shall be established by the Committee in writing. Performance Goals may include alternative and multiple Performance Goals and may be based on one or more business and/or financial criteria. In establishing the Performance Goals for the Plan Year, the Committee in its discretion may include one or any combination of the following criteria in either absolute or relative terms, for either the Company or any of its Subsidiary organizations:

- (a) Total shareholder return;
- (b) Return on assets, equity, capital, or investment;
- (c) Pre-tax or after-tax profit levels, including: earnings per share; earnings before interest and taxes; earnings before interest, taxes, depreciation and amortization; net operating profits after tax, and net income;
- (d) Cash flow and cash flow return on investment;
- (e) Economic value added and economic profit;
- (f) Growth in earnings per share;
- (g) Levels of operating expense or other expense items as reported on the income statement, including operating and maintenance expense; and/or
- (h) Measures of customer satisfaction and customer service as surveyed from time to time, including the relative improvement therein.

5.4 Adjustments for Extraordinary Items. The Committee shall be authorized to make adjustments in the method of calculating attainment of Performance Goals in recognition of: (i) extraordinary or non-recurring items, (ii) changes in tax laws, (iii) changes in generally accepted accounting principles or changes in accounting policies, (iv) charges related to restructured or discontinued operations, (v) restatement of prior period financial results, and (vi) any other unusual, non-recurring gain or loss that is separately identified and quantified in the Company's financial statements. Notwithstanding the foregoing, the Committee may, at its sole discretion, reduce the performance results upon which Awards are based under the Plan, to offset any unintended result(s) arising from events not anticipated when the Performance Goals were established, provided that such adjustment is permitted by Section 162(m).

5.5 Determination of Awards. The Award and payment of any Award under this Plan to a Covered Participant with respect to the Performance Period shall be contingent upon the attainment of the Performance Goals that are applicable to such Covered Participant. The Committee shall certify in writing prior to payment of any such Award that such applicable Performance Goals relating to the Award are satisfied. Approved minutes of the Committee may be used for this purpose. The Performance Goals shall not allow for any discretion by the Committee as to an increase in any Award, but discretion to lower an Award is permissible.

## ARTICLE 6

### AWARDS

6.1 Timing of Awards. At the first meeting of the Committee after the completion of the Performance Period, the Committee shall review the prior year's performance in relation to the Performance Goals. The first meeting of the Committee shall occur within 60 days following the completion of the Performance Period.

6.2 Form of Awards. Awards are paid in cash within ten (10) days following the meeting described in Section 6.1. In addition, if and as the Committee so permits, prior to the commencement of the Performance Period or, in the Committee's sole discretion, at any time on or before the date that is six (6) months before the end of the Performance Period, provided that a Participant permitted to make such a voluntary election after the commencement of the Performance Period has continuously preformed services for the Company from the beginning of such Performance Period, the Participant may voluntarily elect to convert any Award paid to him in cash in 25 percent increments, in whole or part, into the following forms:

(a) Bonus Stock. The Participant may elect to convert all or a portion of the Award to Bonus Shares, with the value of the Bonus Shares (based on the Fair Market Value of such Bonus Shares as of the Date of Conversion) being equal to 110% of the amount of the Award. Such Bonus Shares shall be unrestricted and shall be granted pursuant to the Long-Term Incentive Plan within ten (10) days following the meeting described in Section 6.1.

(b) Restricted Stock Unit Awards. The Participant may elect to convert all or a portion of the Award to Company Restricted Stock Units, with the value of the Restricted Stock Units (each such Unit being equal to the Fair Market Value of a share of Common Stock as of the Date of Conversion) being equal to 150% of the amount of the Award. Such Restricted Stock Units shall provide that on the date which is three (3) years from the Date of Conversion (the "Distribution Date"), but in no event later than ten (10) days following the Distribution Date, the Participant shall receive a distribution of shares of Common Stock equal in number to the number of Restricted Stock Units determined under this paragraph (b). These Restricted Stock Units will be granted as time-lapse restricted stock units pursuant to the Long-Term Incentive Plan within ten (10) days following the meeting described in Section 6.1.

6.3 Maximum Awards. The maximum cash Award that may be made to a Covered Participant under the Plan for any Performance Period shall be \$1.0 million.

## ARTICLE 7

### WITHHOLDING TAXES

The Company shall have the right to deduct from any payment to be made pursuant to the Plan the amount of any taxes required by law to be withheld with respect to such payments.

## ARTICLE 8

### **NO RIGHT TO CONTINUED EMPLOYMENT OR AWARDS**

No Employee shall have any claim or right to be made an Award, and the making of an Award shall not be construed as giving a Participant the right to be retained in the employ of the Company or any of its Subsidiaries. Further, the Company and its Subsidiaries expressly reserve the right at any time to terminate the employment of any Participant free from any liability under the Plan; except that a Participant, who meets or exceeds the Performance Goals for the Performance Period and was actively employed for the full term of the Performance Period, will be eligible for an Award even though the Participant is not an active employee of the Company at the time the Committee makes Awards under the Plan.

## ARTICLE 9

### **CHANGE IN CONTROL**

Immediately upon a Change in Control, notwithstanding any other provision of this Plan, all Awards for the Performance Period in which the Change in Control occurs shall be deemed earned at the maximum Performance Goal level, and the Company shall make a payment in cash to each Participant within ten (10) days after the effective date of the Change in Control in the amount of such maximum Award. The making of Awards under the Plan shall in no way affect the right of the Company to adjust, reclassify, reorganize, or otherwise change its capital or business structure, or to merge, consolidate, dissolve, liquidate, sell or transfer all or any portion of its businesses or assets.

## ARTICLE 10

### **AMENDMENT, MODIFICATION, SUSPENSION, OR TERMINATION**

Subject to the limitations set forth in this Article 10, the Board may at any time and from time to time, without the consent of the Participants, alter, amend, revise, suspend, or discontinue the Plan in whole or in part; provided, however, that no amendment which requires stockholder approval in order for the Plan and Awards under the Plan to continue to comply with Section 162(m), including any successors to such Section, shall be effective unless such amendment shall be approved by the requisite vote of the stockholders of the Company entitled to vote thereon.

## ARTICLE 11

### **GOVERNING LAW**

The validity, construction and effect of the Plan and any actions taken or relating to the Plan shall be determined in accordance with the laws of the State of Texas and applicable Federal law.

## ARTICLE 12

### SUCCESSORS AND ASSIGNS

The Company will require any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company, expressly to assume and agree to perform the Company's obligation under this Plan in the same manner and to the same extent that the Company would be required to perform them if no such succession had taken place. As used herein, the "Company" shall mean the Company as hereinbefore defined and any aforesaid successor to its business and/or assets.

## ARTICLE 13

### EFFECTIVE DATE AND TERM

The Plan became effective as of October 1, 1998 and will terminate as of September 30, 2016. After termination of the Plan, no future Awards may be made.

## ARTICLE 14

### INTERPRETATION

The Plan is designed to comply with Section 162(m), and all provisions hereof shall be construed in a manner consistent with that intent.

## ARTICLE 15

### INDEMNIFICATION

No member of the Board or the Committee, nor any officer or Employee of the Company acting on behalf of the Board or the Committee, shall be personally liable for any action, determination, or interpretation taken or made in good faith with respect to the Plan, and all members of the Board or the Committee and each and any officer or Employee of the Company acting on their behalf shall, to the extent permitted by law, be fully indemnified and protected by the Company in respect of any such action, determination, or interpretation.

## ARTICLE 16

### SECTION 409A COMPLIANCE

To the extent (i) any payment to which a Participant becomes entitled under this Plan in connection with the Participant's termination of employment with the Company (for reasons other than death) constitutes a payment of deferred compensation subject to Section 409A, and (ii) the Participant is deemed at the time of such termination of employment to be a "specified employee" under Section 409A, then such payment shall not be made or commence until the earliest of (A) the expiration of the six (6) month period measured from the date of Participant's "separation from service" (as such term is defined in final Treasury Regulations issued under Section 409A and any other guidance issued thereunder) with the Company; or (B) the date of the

Participant's death following such separation from service. Upon the expiration of the applicable deferral period, any payment which would have otherwise been made during that period in the absence of this Article 16 shall be made to the Participant or the Participant's beneficiary.

\* \* \* \* \*

IN WITNESS WHEREOF, the Company has caused this instrument to be executed as of February 10, 2011, by its President pursuant to prior actions taken by the Board and the shareholders of the Company.

**ATMOS ENERGY CORPORATION**

By: /s/ KIM R. COCKLIN  
Kim R. Cocklin  
President and  
Chief Executive Officer

Attest:

/s/ DWALA KUHN  
Dwala Kuhn  
Corporate Secretary

**Atmos Energy Corporation**  
**AG 2-60 Part B**  
**Management Incentive Plan EPS amounts**

<u>Fiscal Years Ending</u>	<u>Actual EPS</u>	<u>Threshold EPS</u>	<u>Target EPS</u>	<u>Maximum EPS</u>
9/30/2012	\$ 2.37	\$ 2.09	\$ 2.35	\$ 2.61
9/30/2011	\$ 2.27	\$ 2.02	\$ 2.27	\$ 2.53
9/30/2010	\$ 2.20	\$ 1.95	\$ 2.20	\$ 2.45
9/30/2009	\$ 2.08	\$ 1.86	\$ 2.10	\$ 2.35
9/30/2008	\$ 2.00	\$ 1.71	\$ 1.94	\$ 2.17
9/30/2007	\$ 1.92	\$ 1.68	\$ 1.90	\$ 2.12

Beginning in fiscal 2012, MIP was calculated based on diluted earnings per share, excluding unrealized margins. As such, fiscal 2012 MIP was based on an adjusted diluted EPS of \$2.42. See calculation attached. In years prior to fiscal 2012, the MIP was based on consolidated diluted EPS in the fiscal year reported.

**2007 MIP MATRIX**

	NON-CORPORATE OFFICER				CORPORATE OFFICER						
	GRADE 6	GRADE 7	GRADE 8	GRADE 9	GRADE 7	GRADE 8	GRADE 9	GRADE 10	GRADE 11	GRADE 13	
<b>Threshold</b>	<b>\$1.68</b>	<b>10.00%</b>	<b>10.00%</b>	<b>12.50%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>17.50%</b>	<b>20.00%</b>	<b>22.50%</b>	<b>27.50%</b>	<b>40.00%</b>
	\$1.69	10.45%	10.45%	13.07%	15.68%	15.68%	18.30%	20.91%	23.52%	28.75%	41.82%
	\$1.70	10.91%	10.91%	13.64%	16.36%	16.36%	19.09%	21.82%	24.55%	30.00%	43.84%
	\$1.71	11.36%	11.36%	14.20%	17.05%	17.05%	19.89%	22.73%	25.57%	31.25%	45.45%
	\$1.72	11.82%	11.82%	14.77%	17.73%	17.73%	20.68%	23.64%	26.59%	32.50%	47.27%
	\$1.73	12.27%	12.27%	15.34%	18.41%	18.41%	21.48%	24.55%	27.61%	33.75%	49.09%
	\$1.74	12.73%	12.73%	15.91%	19.09%	19.09%	22.27%	25.45%	28.64%	35.00%	50.91%
	\$1.75	13.18%	13.18%	16.48%	19.77%	19.77%	23.07%	26.36%	29.65%	36.25%	52.73%
	\$1.76	13.64%	13.64%	17.05%	20.45%	20.45%	23.86%	27.27%	30.68%	37.50%	54.55%
	\$1.77	14.09%	14.09%	17.61%	21.14%	21.14%	24.66%	28.18%	31.70%	38.75%	56.36%
	\$1.78	14.55%	14.55%	18.18%	21.82%	21.82%	25.46%	29.09%	32.73%	40.00%	58.18%
	\$1.79	15.00%	15.00%	18.75%	22.50%	22.50%	26.25%	30.00%	33.75%	41.25%	60.00%
	\$1.80	15.45%	15.45%	19.32%	23.18%	23.18%	27.05%	30.91%	34.77%	42.50%	61.82%
	\$1.81	15.91%	15.91%	19.89%	23.86%	23.86%	27.84%	31.82%	35.80%	43.75%	63.64%
	\$1.82	16.36%	16.36%	20.45%	24.55%	24.55%	28.64%	32.73%	36.82%	45.00%	65.45%
	\$1.83	16.82%	16.82%	21.02%	25.23%	25.23%	29.43%	33.64%	37.84%	46.25%	67.27%
	\$1.84	17.27%	17.27%	21.59%	25.91%	25.91%	30.23%	34.55%	38.85%	47.50%	69.09%
	\$1.85	17.73%	17.73%	22.18%	26.59%	26.59%	31.02%	35.45%	39.89%	48.75%	70.91%
	\$1.86	18.18%	18.18%	22.73%	27.27%	27.27%	31.82%	36.36%	40.91%	50.00%	72.73%
	\$1.87	18.64%	18.64%	23.30%	27.95%	27.95%	32.61%	37.27%	41.93%	51.25%	74.55%
	\$1.88	19.09%	19.09%	23.86%	28.64%	28.64%	33.41%	38.18%	42.95%	52.50%	76.36%
	\$1.89	19.54%	19.54%	24.43%	29.32%	29.32%	34.21%	39.09%	43.98%	53.75%	78.18%
<b>Target</b>	<b>\$1.90</b>	<b>20.00%</b>	<b>20.00%</b>	<b>25.00%</b>	<b>30.00%</b>	<b>30.00%</b>	<b>35.00%</b>	<b>40.00%</b>	<b>45.00%</b>	<b>55.00%</b>	<b>80.00%</b>
	\$1.91	20.91%	20.91%	26.14%	31.36%	31.36%	36.59%	41.82%	47.05%	57.50%	83.64%
<b>Payout</b>	<b>\$1.92</b>	<b>21.82%</b>	<b>21.82%</b>	<b>27.27%</b>	<b>32.73%</b>	<b>32.73%</b>	<b>38.18%</b>	<b>43.64%</b>	<b>49.09%</b>	<b>60.00%</b>	<b>87.27%</b>
	\$1.93	22.73%	22.73%	28.41%	34.09%	34.09%	39.77%	45.45%	51.14%	62.50%	90.91%
	\$1.94	23.64%	23.64%	29.55%	35.45%	35.45%	41.36%	47.27%	53.19%	65.00%	94.55%
	\$1.95	24.55%	24.55%	30.68%	36.82%	36.82%	42.95%	49.05%	55.23%	67.50%	98.18%
	\$1.96	25.45%	25.45%	31.82%	38.18%	38.18%	44.55%	50.91%	57.27%	70.00%	101.82%
	\$1.97	26.36%	26.36%	32.95%	39.55%	39.55%	46.14%	52.73%	59.32%	72.50%	105.45%
	\$1.98	27.27%	27.27%	34.09%	40.91%	40.91%	47.73%	54.55%	61.36%	75.00%	109.09%
	\$1.99	28.18%	28.18%	35.23%	42.27%	42.27%	49.32%	56.36%	63.41%	77.50%	112.73%
	\$2.00	29.09%	29.09%	36.36%	43.64%	43.64%	50.91%	58.18%	65.46%	80.00%	116.36%
	\$2.01	30.00%	30.00%	37.50%	45.00%	45.00%	52.50%	60.00%	67.50%	82.50%	120.00%
	\$2.02	30.91%	30.91%	38.64%	46.36%	46.36%	54.09%	61.82%	69.55%	85.00%	123.64%
	\$2.03	31.82%	31.82%	39.77%	47.73%	47.73%	55.68%	63.64%	71.59%	87.50%	127.27%
	\$2.04	32.73%	32.73%	40.91%	49.09%	49.09%	57.27%	65.45%	73.64%	90.00%	130.91%
	\$2.05	33.64%	33.64%	42.05%	50.45%	50.45%	58.86%	67.27%	75.68%	92.50%	134.55%
	\$2.06	34.55%	34.55%	43.18%	51.82%	51.82%	60.45%	69.09%	77.73%	95.00%	138.18%
	\$2.07	35.45%	35.45%	44.32%	53.18%	53.18%	62.05%	70.91%	79.77%	97.50%	141.82%
	\$2.08	36.36%	36.36%	45.46%	54.54%	54.54%	63.64%	72.73%	81.82%	100.00%	145.46%
	\$2.09	37.27%	37.27%	46.59%	55.91%	55.91%	65.23%	74.55%	83.86%	102.50%	149.09%
	\$2.10	38.18%	38.18%	47.73%	57.27%	57.27%	66.82%	76.38%	85.91%	105.00%	152.73%
	\$2.11	39.09%	39.09%	48.86%	58.64%	58.64%	68.41%	78.18%	87.96%	107.50%	156.36%
<b>Max</b>	<b>\$2.12</b>	<b>40.00%</b>	<b>40.00%</b>	<b>50.00%</b>	<b>60.00%</b>	<b>60.00%</b>	<b>70.00%</b>	<b>80.00%</b>	<b>90.00%</b>	<b>110.00%</b>	<b>160.00%</b>



**2008 MIP MATRIX**

	NON-CORPORATE OFFICER				CORPORATE OFFICER					
	GRADE 7	GRADE 8	GRADE 9	GRADE 7	GRADE 8	GRADE 9	GRADE 10	GRADE 11	GRADE 13	
<b>Threshold</b>	<b>\$1.71</b>	<b>10.00%</b>	<b>12.50%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>17.50%</b>	<b>20.00%</b>	<b>22.50%</b>	<b>27.50%</b>	<b>40.00%</b>
\$1.72	10.43%	13.04%	15.55%	15.65%	18.26%	20.87%	23.48%	28.70%	41.74%	
\$1.73	10.87%	13.59%	16.30%	16.30%	19.02%	21.74%	24.46%	29.89%	43.48%	
\$1.74	11.30%	14.13%	16.96%	16.96%	19.78%	22.61%	25.43%	31.09%	45.22%	
\$1.75	11.74%	14.67%	17.51%	17.61%	20.54%	23.48%	26.41%	32.28%	46.96%	
\$1.76	12.17%	15.22%	18.26%	18.26%	21.30%	24.35%	27.39%	33.48%	48.70%	
\$1.77	12.61%	15.76%	18.91%	18.91%	22.07%	25.22%	28.37%	34.67%	50.43%	
\$1.78	13.04%	16.30%	19.57%	19.57%	22.83%	26.09%	29.35%	35.87%	52.17%	
\$1.79	13.48%	16.85%	20.22%	20.22%	23.59%	26.96%	30.33%	37.07%	53.91%	
\$1.80	13.91%	17.39%	20.87%	20.87%	24.35%	27.83%	31.30%	38.26%	55.65%	
\$1.81	14.35%	17.94%	21.52%	21.52%	25.11%	28.70%	32.28%	39.46%	57.39%	
\$1.82	14.78%	18.48%	22.17%	22.17%	25.87%	29.57%	33.26%	40.65%	59.13%	
\$1.83	15.22%	19.02%	22.83%	22.83%	26.63%	30.44%	34.24%	41.85%	60.87%	
\$1.84	15.65%	19.57%	23.48%	23.48%	27.39%	31.30%	35.22%	43.04%	62.61%	
\$1.85	16.09%	20.11%	24.13%	24.13%	28.15%	32.17%	36.20%	44.24%	64.35%	
\$1.86	16.52%	20.65%	24.78%	24.78%	28.91%	33.04%	37.17%	45.44%	66.09%	
\$1.87	16.96%	21.20%	25.44%	25.44%	29.67%	33.91%	38.15%	46.63%	67.83%	
\$1.88	17.39%	21.74%	26.09%	26.09%	30.44%	34.78%	39.13%	47.83%	69.56%	
\$1.89	17.83%	22.28%	26.74%	26.74%	31.20%	35.65%	40.11%	49.02%	71.30%	
\$1.90	18.28%	22.83%	27.39%	27.39%	31.96%	36.52%	41.09%	50.22%	73.04%	
\$1.91	18.70%	23.37%	28.04%	28.04%	32.72%	37.39%	42.07%	51.41%	74.78%	
\$1.92	19.13%	23.91%	28.70%	28.70%	33.48%	38.26%	43.04%	52.61%	76.52%	
\$1.93	19.57%	24.46%	29.35%	29.35%	34.24%	39.13%	44.02%	53.81%	78.26%	
<b>Target</b>	<b>\$1.94</b>	<b>20.00%</b>	<b>25.00%</b>	<b>30.00%</b>	<b>30.00%</b>	<b>35.00%</b>	<b>40.00%</b>	<b>45.00%</b>	<b>55.00%</b>	<b>80.00%</b>
\$1.95	20.87%	26.09%	31.30%	31.30%	36.52%	41.74%	46.86%	57.39%	83.48%	
\$1.96	21.74%	27.17%	32.61%	32.61%	38.04%	43.48%	48.91%	59.78%	86.96%	
\$1.97	22.61%	28.26%	33.91%	33.91%	39.57%	45.22%	50.87%	62.17%	90.43%	
\$1.98	23.48%	29.35%	35.22%	35.22%	41.09%	46.96%	52.83%	64.57%	93.91%	
\$1.99	24.35%	30.44%	36.52%	36.52%	42.61%	48.70%	54.78%	66.96%	97.39%	
	<b>\$2.00</b>	<b>25.22%</b>	<b>31.52%</b>	<b>37.83%</b>	<b>37.83%</b>	<b>44.13%</b>	<b>50.43%</b>	<b>56.74%</b>	<b>69.35%</b>	<b>100.87%</b>
\$2.01	26.09%	32.61%	39.13%	39.13%	45.65%	52.17%	58.70%	71.74%	104.35%	
\$2.02	26.96%	33.70%	40.43%	40.43%	47.17%	53.91%	60.65%	74.13%	107.83%	
\$2.03	27.83%	34.78%	41.74%	41.74%	48.70%	55.65%	62.61%	76.52%	111.30%	
\$2.04	28.70%	35.87%	43.04%	43.04%	50.22%	57.39%	64.57%	78.91%	114.78%	
\$2.05	29.57%	36.96%	44.35%	44.35%	51.74%	59.13%	66.52%	81.30%	118.26%	
\$2.06	30.44%	38.04%	45.65%	45.65%	53.26%	60.87%	68.48%	83.70%	121.74%	
\$2.07	31.30%	39.13%	46.96%	46.96%	54.78%	62.61%	70.43%	86.09%	125.22%	
\$2.08	32.17%	40.22%	48.26%	48.26%	56.30%	64.35%	72.39%	88.48%	128.70%	
\$2.09	33.04%	41.31%	49.56%	49.56%	57.83%	66.09%	74.35%	90.87%	132.17%	
\$2.10	33.91%	42.39%	50.87%	50.87%	59.35%	67.83%	76.30%	93.26%	135.65%	
\$2.11	34.78%	43.48%	52.17%	52.17%	60.87%	69.56%	78.26%	95.65%	139.13%	
\$2.12	35.65%	44.57%	53.48%	53.48%	62.39%	71.30%	80.22%	98.04%	142.61%	
\$2.13	36.52%	45.65%	54.78%	54.78%	63.91%	73.04%	82.17%	100.43%	146.09%	
\$2.14	37.39%	46.74%	56.09%	56.09%	65.43%	74.78%	84.13%	102.83%	149.57%	
\$2.15	38.26%	47.83%	57.39%	57.39%	66.96%	76.52%	86.09%	105.22%	153.04%	
\$2.16	39.13%	48.91%	58.69%	58.69%	68.48%	78.26%	88.04%	107.61%	156.52%	
<b>Max</b>	<b>\$2.17</b>	<b>40.00%</b>	<b>50.00%</b>	<b>60.00%</b>	<b>60.00%</b>	<b>70.00%</b>	<b>80.00%</b>	<b>90.00%</b>	<b>110.00%</b>	<b>160.00%</b>

2009 MIP MATRIX

	NON-OFFICER			CORPORATE OFFICER / DIVISION PRESIDENT							
	GRADE 7	GRADE 8	GRADE 9	GRADE 7	GRADE 8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE 13	
<b>Threshold</b>	10%	12.50%	15%	15%	17.50%	20%	22.50%	27.50%	32.50%	40%	
<b>Target</b>	20%	25%	30%	30%	35%	40%	45%	55%	65%	80%	
<b>Max</b>	40%	50%	60%	60%	70%	80%	90%	110%	130%	160%	
<b>Threshold</b>	<b>\$1.86</b>	<b>10.00%</b>	<b>12.50%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>17.50%</b>	<b>20.00%</b>	<b>22.50%</b>	<b>27.50%</b>	<b>32.50%</b>	<b>40.00%</b>
	\$1.87	10.42%	13.02%	15.63%	15.63%	18.23%	20.83%	23.44%	28.65%	33.85%	41.67%
	\$1.88	10.83%	13.54%	16.25%	16.25%	18.98%	21.67%	24.38%	29.79%	35.21%	43.33%
	\$1.89	11.25%	14.06%	16.88%	16.88%	19.59%	22.50%	25.31%	30.94%	36.56%	45.00%
	\$1.90	11.67%	14.58%	17.50%	17.50%	20.42%	23.33%	26.25%	32.08%	37.92%	46.67%
	\$1.91	12.08%	15.10%	18.13%	18.13%	21.15%	24.17%	27.19%	33.23%	39.27%	48.33%
	\$1.92	12.50%	15.62%	18.75%	18.75%	21.88%	25.00%	28.13%	34.37%	40.63%	50.00%
	\$1.93	12.92%	16.15%	19.38%	19.38%	22.60%	25.83%	29.06%	35.52%	41.98%	51.67%
	\$1.94	13.33%	16.67%	20.00%	20.00%	23.33%	26.67%	30.00%	36.67%	43.33%	53.33%
	\$1.95	13.75%	17.19%	20.63%	20.63%	24.06%	27.50%	30.94%	37.81%	44.69%	55.00%
	\$1.96	14.17%	17.71%	21.25%	21.25%	24.75%	28.33%	31.88%	38.96%	46.04%	56.67%
	\$1.97	14.58%	18.23%	21.88%	21.88%	25.52%	29.17%	32.81%	40.10%	47.40%	58.33%
	\$1.98	15.00%	18.75%	22.50%	22.50%	26.25%	30.00%	33.75%	41.25%	48.75%	60.00%
	\$1.99	15.42%	19.27%	23.13%	23.13%	26.98%	30.83%	34.69%	42.40%	50.10%	61.67%
	\$2.00	15.83%	19.79%	23.75%	23.75%	27.71%	31.67%	35.53%	43.54%	51.46%	63.33%
	\$2.01	16.25%	20.31%	24.38%	24.38%	28.44%	32.50%	36.56%	44.69%	52.81%	65.00%
	\$2.02	16.67%	20.83%	25.00%	25.00%	29.17%	33.33%	37.50%	45.83%	54.17%	66.67%
	\$2.03	17.08%	21.35%	25.63%	25.63%	29.90%	34.17%	38.44%	46.98%	55.52%	68.33%
	\$2.04	17.50%	21.87%	26.25%	26.25%	30.63%	35.00%	39.38%	48.12%	56.88%	70.00%
	\$2.05	17.92%	22.40%	26.88%	26.88%	31.35%	35.83%	40.31%	49.27%	58.23%	71.67%
	\$2.06	18.33%	22.92%	27.50%	27.50%	32.08%	36.67%	41.25%	50.42%	59.58%	73.33%
	\$2.07	18.75%	23.44%	28.13%	28.13%	32.81%	37.50%	42.19%	51.56%	60.94%	75.00%
<b>Actual Payout</b>	<b>####</b>	<b>19.17%</b>	<b>23.96%</b>	<b>28.75%</b>	<b>28.75%</b>	<b>33.54%</b>	<b>38.33%</b>	<b>43.13%</b>	<b>52.71%</b>	<b>62.29%</b>	<b>76.67%</b>
	\$2.09	19.58%	24.48%	29.38%	29.38%	34.27%	39.17%	44.06%	53.85%	63.65%	78.33%
<b>Target</b>	<b>####</b>	<b>20.00%</b>	<b>25.00%</b>	<b>30.00%</b>	<b>30.00%</b>	<b>35.00%</b>	<b>40.00%</b>	<b>45.00%</b>	<b>55.00%</b>	<b>65.00%</b>	<b>80.00%</b>
	\$2.11	20.80%	26.00%	31.20%	31.20%	36.40%	41.60%	46.80%	57.20%	67.60%	83.20%
	\$2.12	21.60%	27.00%	32.40%	32.40%	37.80%	43.20%	48.50%	59.40%	70.20%	86.40%
	\$2.13	22.40%	28.00%	33.60%	33.60%	39.20%	44.80%	50.40%	61.60%	72.80%	89.60%
	\$2.14	23.20%	29.00%	34.80%	34.80%	40.60%	46.40%	52.20%	63.80%	75.40%	92.80%
	\$2.15	24.00%	30.00%	36.00%	36.00%	42.00%	48.00%	54.00%	66.00%	78.00%	96.00%
	\$2.16	24.80%	31.00%	37.20%	37.20%	43.40%	49.60%	55.80%	68.20%	80.60%	99.20%
	\$2.17	25.60%	32.00%	38.40%	38.40%	44.80%	51.20%	57.50%	70.40%	83.20%	102.40%
	\$2.18	26.40%	33.00%	39.60%	39.60%	46.20%	52.80%	59.40%	72.60%	85.80%	105.60%
	\$2.19	27.20%	34.00%	40.80%	40.80%	47.60%	54.40%	61.20%	74.80%	88.40%	108.80%
	\$2.20	28.00%	35.00%	42.00%	42.00%	49.00%	56.00%	63.00%	77.00%	91.00%	112.00%
	\$2.21	28.80%	36.00%	43.20%	43.20%	50.40%	57.60%	64.80%	79.20%	93.60%	115.20%
	\$2.22	29.60%	37.00%	44.40%	44.40%	51.80%	59.20%	66.80%	81.40%	96.20%	118.40%
	\$2.23	30.40%	38.00%	45.60%	45.60%	53.20%	60.80%	68.40%	83.60%	98.80%	121.60%
	\$2.24	31.20%	39.00%	46.80%	46.80%	54.60%	62.40%	70.20%	85.80%	101.40%	124.80%
	\$2.25	32.00%	40.00%	48.00%	48.00%	56.00%	64.00%	72.00%	88.00%	104.00%	128.00%
	\$2.26	32.80%	41.00%	49.20%	49.20%	57.40%	65.60%	73.80%	90.20%	106.60%	131.20%
	\$2.27	33.60%	42.00%	50.40%	50.40%	58.80%	67.20%	75.60%	92.40%	109.20%	134.40%
	\$2.28	34.40%	43.00%	51.60%	51.60%	60.20%	68.80%	77.40%	94.60%	111.80%	137.60%
	\$2.29	35.20%	44.00%	52.80%	52.80%	61.60%	70.40%	79.20%	96.80%	114.40%	140.80%
	\$2.30	36.00%	45.00%	54.00%	54.00%	63.00%	72.00%	81.00%	99.00%	117.00%	144.00%
	\$2.31	36.80%	46.00%	55.20%	55.20%	64.40%	73.60%	82.80%	101.20%	119.60%	147.20%
	\$2.32	37.60%	47.00%	56.40%	56.40%	65.80%	75.20%	84.60%	103.40%	122.20%	150.40%
	\$2.33	38.40%	48.00%	57.60%	57.60%	67.20%	76.80%	86.40%	105.60%	124.80%	153.60%
	\$2.34	39.20%	49.00%	58.80%	58.80%	68.60%	78.40%	88.20%	107.80%	127.40%	156.80%
<b>Max</b>	<b>\$2.35</b>	<b>40.00%</b>	<b>50.00%</b>	<b>60.00%</b>	<b>60.00%</b>	<b>70.00%</b>	<b>80.00%</b>	<b>90.00%</b>	<b>110.00%</b>	<b>130.00%</b>	<b>160.00%</b>

**2010 MIP MATRIX**

	Non-Corporate Officer				Corporate Officer / Division President							
	Grade 7	Grade 8	Grade 9	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Grade 13	Grade 14	
Threshold	10.0%	12.5%	15.0%	15%	17.5%	20.0%	22.5%	27.5%	30.0%	33%	40%	
Target	20.0%	25%	30.0%	30%	35%	40%	45%	55%	60%	65%	80%	
Maximum	40.0%	50%	60.0%	60%	70%	80%	90%	110%	120%	130%	160%	
<b>Threshold EPS</b>	<b>\$1.95</b>	<b>10.00%</b>	<b>12.50%</b>	<b>15.00%</b>	<b>15.00%</b>	<b>17.60%</b>	<b>20.00%</b>	<b>22.50%</b>	<b>27.50%</b>	<b>30.00%</b>	<b>33.00%</b>	<b>40.00%</b>
\$1.96	10.40%	13.00%	15.60%	15.60%	18.20%	20.80%	23.40%	28.60%	31.20%	33.80%	41.60%	
\$1.97	10.80%	13.50%	16.20%	16.20%	18.90%	21.60%	24.30%	29.70%	32.40%	35.10%	43.20%	
\$1.98	11.20%	14.00%	16.80%	16.80%	19.60%	22.40%	25.20%	30.80%	33.60%	36.40%	44.80%	
\$1.99	11.60%	14.50%	17.40%	17.40%	20.30%	23.20%	26.10%	31.90%	34.80%	37.70%	46.40%	
\$2.00	12.00%	15.00%	18.00%	18.00%	21.00%	24.00%	27.00%	33.00%	36.00%	39.00%	48.00%	
\$2.01	12.40%	15.50%	18.60%	18.60%	21.70%	24.80%	27.90%	34.10%	37.20%	40.30%	49.60%	
\$2.02	12.80%	16.00%	19.20%	19.20%	22.40%	25.60%	28.80%	35.20%	38.40%	41.60%	51.20%	
\$2.03	13.20%	16.50%	19.80%	19.80%	23.10%	26.40%	29.70%	36.30%	39.60%	42.90%	52.80%	
\$2.04	13.60%	17.00%	20.40%	20.40%	23.80%	27.20%	30.60%	37.40%	40.80%	44.20%	54.40%	
\$2.05	14.00%	17.50%	21.00%	21.00%	24.50%	28.00%	31.50%	38.50%	42.00%	45.50%	56.00%	
\$2.05	14.40%	18.00%	21.60%	21.60%	25.20%	28.80%	32.40%	39.60%	43.20%	46.80%	57.60%	
\$2.07	14.80%	18.50%	22.20%	22.20%	25.90%	29.50%	33.30%	40.70%	44.40%	48.10%	59.20%	
\$2.08	15.20%	19.00%	22.80%	22.80%	26.60%	30.40%	34.20%	41.80%	45.60%	49.40%	60.80%	
\$2.09	15.60%	19.50%	23.40%	23.40%	27.30%	31.20%	35.10%	42.90%	46.80%	50.70%	62.40%	
\$2.10	16.00%	20.00%	24.00%	24.00%	28.00%	32.00%	36.00%	44.00%	48.00%	52.00%	64.00%	
\$2.11	16.40%	20.50%	24.60%	24.60%	28.70%	32.80%	36.90%	45.10%	49.20%	53.30%	65.60%	
\$2.12	16.80%	21.00%	25.20%	25.20%	29.40%	33.50%	37.80%	46.20%	50.40%	54.60%	67.20%	
\$2.13	17.20%	21.50%	25.80%	25.80%	30.10%	34.40%	38.70%	47.30%	51.60%	55.90%	68.80%	
\$2.14	17.60%	22.00%	26.40%	26.40%	30.80%	35.20%	39.60%	48.40%	52.80%	57.20%	70.40%	
\$2.15	18.00%	22.50%	27.00%	27.00%	31.50%	36.00%	40.50%	49.50%	54.00%	58.50%	72.00%	
\$2.16	18.40%	23.00%	27.60%	27.60%	32.20%	36.80%	41.40%	50.60%	55.20%	59.80%	73.60%	
\$2.17	18.80%	23.50%	28.20%	28.20%	32.90%	37.60%	42.30%	51.70%	56.40%	61.10%	75.20%	
\$2.18	19.20%	24.00%	28.80%	28.80%	33.60%	38.40%	43.20%	52.80%	57.60%	62.40%	76.80%	
\$2.19	19.60%	24.50%	29.40%	29.40%	34.30%	39.20%	44.10%	53.90%	58.80%	63.70%	78.40%	
<b>Target EPS</b>	<b>\$2.20</b>	<b>20.00%</b>	<b>25.00%</b>	<b>30.00%</b>	<b>30.00%</b>	<b>35.00%</b>	<b>40.00%</b>	<b>45.00%</b>	<b>55.00%</b>	<b>60.00%</b>	<b>65.00%</b>	<b>80.00%</b>
\$2.21	20.80%	26.00%	31.20%	31.20%	36.40%	41.50%	46.80%	57.20%	62.40%	67.60%	83.20%	
\$2.22	21.60%	27.00%	32.40%	32.40%	37.80%	43.20%	48.60%	59.40%	64.80%	70.20%	86.40%	
\$2.23	22.40%	28.00%	33.60%	33.60%	39.20%	44.80%	50.40%	61.60%	67.20%	72.80%	89.60%	
\$2.24	23.20%	29.00%	34.80%	34.80%	40.50%	46.40%	52.20%	63.80%	69.60%	75.40%	92.80%	
\$2.25	24.00%	30.00%	36.00%	36.00%	42.00%	48.00%	54.00%	66.00%	72.00%	78.00%	96.00%	
\$2.26	24.80%	31.00%	37.20%	37.20%	43.40%	49.60%	55.80%	68.20%	74.40%	80.60%	99.20%	
\$2.27	25.60%	32.00%	38.40%	38.40%	44.80%	51.20%	57.60%	70.40%	76.80%	83.20%	102.40%	
\$2.28	26.40%	33.00%	39.60%	39.60%	46.20%	52.80%	59.40%	72.80%	79.20%	85.80%	105.60%	
\$2.29	27.20%	34.00%	40.80%	40.80%	47.50%	54.40%	61.20%	74.80%	81.60%	88.40%	108.80%	
\$2.30	28.00%	35.00%	42.00%	42.00%	49.00%	56.00%	63.00%	77.00%	84.00%	91.00%	112.00%	
\$2.31	28.80%	36.00%	43.20%	43.20%	50.40%	57.60%	64.80%	79.20%	86.40%	93.60%	115.20%	
\$2.32	29.60%	37.00%	44.40%	44.40%	51.80%	59.20%	66.60%	81.40%	88.80%	96.20%	118.40%	
\$2.33	30.40%	38.00%	45.60%	45.60%	53.20%	60.80%	68.40%	83.60%	91.20%	98.80%	121.60%	
\$2.34	31.20%	39.00%	46.80%	46.80%	54.60%	62.40%	70.20%	85.80%	93.60%	101.40%	124.80%	
\$2.35	32.00%	40.00%	48.00%	48.00%	56.00%	64.00%	72.00%	88.00%	96.00%	104.00%	128.00%	
\$2.36	32.80%	41.00%	49.20%	49.20%	57.40%	65.60%	73.80%	90.20%	98.40%	106.60%	131.20%	
\$2.37	33.60%	42.00%	50.40%	50.40%	58.80%	67.20%	75.60%	92.40%	100.80%	109.20%	134.40%	
\$2.38	34.40%	43.00%	51.60%	51.60%	60.20%	68.80%	77.40%	94.60%	103.20%	111.80%	137.60%	
\$2.39	35.20%	44.00%	52.80%	52.80%	61.60%	70.40%	79.20%	96.80%	105.60%	114.40%	140.80%	
\$2.40	36.00%	45.00%	54.00%	54.00%	63.00%	72.00%	81.00%	99.00%	108.00%	117.00%	144.00%	
\$2.41	36.80%	46.00%	55.20%	55.20%	64.40%	73.60%	82.80%	101.20%	110.40%	119.60%	147.20%	
\$2.42	37.60%	47.00%	56.40%	56.40%	65.80%	75.20%	84.60%	103.40%	112.80%	122.20%	150.40%	
\$2.43	38.40%	48.00%	57.60%	57.60%	67.20%	76.80%	86.40%	105.60%	115.20%	124.80%	153.60%	
\$2.44	39.20%	49.00%	58.80%	58.80%	68.60%	78.40%	88.20%	107.80%	117.60%	127.40%	156.80%	
<b>Maximum EPS</b>	<b>\$2.45</b>	<b>40.00%</b>	<b>50.00%</b>	<b>60.00%</b>	<b>60.00%</b>	<b>70.00%</b>	<b>80.00%</b>	<b>90.00%</b>	<b>110.00%</b>	<b>120.00%</b>	<b>130.00%</b>	<b>160.00%</b>

**MANAGEMENT INCENTIVE PLAN ("MIP")  
 PERFORMANCE PAYOUT MATRIX  
 FY 2011**

***Annual Incentive Opportunity As A Percent of Incentive Target***

	EPS	Payout % of Incentive Target	EPS	Payout % of Incentive Target
Threshold	\$2.02	50%	\$2.28	104%
	\$2.03	52%	\$2.29	108%
	\$2.04	54%	\$2.30	112%
	\$2.05	56%	\$2.31	115%
	\$2.06	58%	\$2.32	119%
	\$2.07	60%	\$2.33	123%
	\$2.08	62%	\$2.34	127%
	\$2.09	64%	\$2.35	131%
	\$2.10	66%	\$2.36	135%
	\$2.11	68%	\$2.37	138%
	\$2.12	70%	\$2.38	142%
	\$2.13	72%	\$2.39	146%
	\$2.14	74%	\$2.40	150%
	\$2.15	76%	\$2.41	154%
	\$2.16	78%	\$2.42	158%
	\$2.17	80%	\$2.43	162%
	\$2.18	82%	\$2.44	165%
	\$2.19	84%	\$2.45	169%
	\$2.20	86%	\$2.46	173%
	\$2.21	88%	\$2.47	177%
	\$2.22	90%	\$2.48	181%
	\$2.23	92%	\$2.49	185%
	\$2.24	94%	\$2.50	188%
	\$2.25	96%	\$2.51	192%
	\$2.26	98%	\$2.52	196%
Target	\$2.27	100%	\$2.53	200% Maximum

**Example:**

A participant with eligible earnings of \$100,000 and 20% bonus target would receive an incentive payment as follows:

	EPS	Eligible Earnings	Incentive Target	Payout %	Calculation of Incentive Payment
Below Target	\$2.14	\$100,000	20%	74%	\$100,000 x (20% x 74%) = \$14,800
Target	\$2.27	\$100,000	20%	100%	\$100,000 x (20% x 100%) = \$20,000
Above Target	\$2.40	\$100,000	20%	150%	\$100,000 x (20% x 150%) = \$30,000

**MANAGEMENT INCENTIVE PLAN ("MIP")  
 PERFORMANCE PAYOUT MATRIX  
 FY 2012**

*Annual Incentive Opportunity As A Percent of Incentive Target*

	EPS	Payout % of Incentive Target	EPS	Payout % of Incentive Target	
Threshold	\$2.09	50%	\$2.35	100%	Target
	\$2.10	52%	\$2.36	104%	
	\$2.11	54%	\$2.37	108%	
	\$2.12	56%	\$2.38	112%	
	\$2.13	58%	\$2.39	115%	
	\$2.14	60%	\$2.40	119%	
	\$2.15	62%	\$2.41	123%	
	\$2.16	63%	\$2.42	127%	
	\$2.17	65%	\$2.43	131%	
	\$2.18	67%	\$2.44	135%	
	\$2.19	69%	\$2.45	138%	
	\$2.20	71%	\$2.46	142%	
	\$2.21	73%	\$2.47	146%	
	\$2.22	75%	\$2.48	150%	
	\$2.23	77%	\$2.49	154%	
	\$2.24	79%	\$2.50	158%	
	\$2.25	81%	\$2.51	162%	
	\$2.26	83%	\$2.52	165%	
	\$2.27	85%	\$2.53	169%	
	\$2.28	87%	\$2.54	173%	
	\$2.29	88%	\$2.55	177%	
	\$2.30	90%	\$2.56	181%	
	\$2.31	92%	\$2.57	185%	
	\$2.32	94%	\$2.58	188%	
	\$2.33	96%	\$2.59	192%	
	\$2.34	98%	\$2.60	196%	
Target	\$2.35	100%	\$2.61	200%	Maximum

Example

A participant with eligible earnings of \$100,000 and a 20% bonus target would receive an incentive payment as follows:

EPS Results	Incentive Target	Payout % (b)	Incentive Award (a)*(b)*(c)
\$2.25	20%	81%	\$ 16,200
\$2.35	20%	100%	\$ 20,000
\$2.50	20%	158%	\$ 31,600



**Case No. 2013-00148**  
**Atmos Energy Corporation, Kentucky Division**  
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**REQUEST:**

Regarding Atmos' response to AG 1-131 and Attachments 1-4, Atmos response to AG-1-131(h) states that long-term incentive awards **under the Long-Term Incentive Plan (LTIP) for Management Committee, Corporate Officers, and Directors and Managers in pay grades 7 and above** are based on a performance measure of the **cumulative 3-year Earnings Per Share (EPS)** subject to Board of Directors approval.

Also, each participant has an "Incentive Target" percentage based on his/her pay grade mid-point, upon determination of the incentive target value for a given fiscal year. The LTIP is awarded as 50% in the form of 3-year Time Lapse Restricted Stock Units (TL RSUs) and 50% in the form of Performance Based Restricted Stock Units (PS RSUs) with a 3-year performance period. Address the following **for incentive awards under the LTIP:**

- a. Explain if an LTIP is paid every year, or explain if there are certain minimum LTIP thresholds that must be met or exceeded and explain and provide these thresholds for FYs 2008 through 2014.
- b. Explain if the Threshold 3-year EPS, Target 3-year EPS, Maximum 3-year EPS, and actual 3-year EPS is determined on a consolidated Atmos" basis, for each division, for each state operation, or if it is determined on a jurisdictional regulatory basis for Kentucky and other states (such as the jurisdictional financials used for Kentucky operations for this rate case), and provide copies of Company policy that documents this.
- c. Provide the Threshold 3-year EPS, Target 3-year EPS, Maximum 3-year EPS, and actual 3-year EPS for FYs 2008 through 2014 (or the last information available) or explain if the cumulative 3-year EPS is determined based on something other than a FY basis, and provide these EPS for the most recent six year period (including all threshold/target EPS calculations based on information from other utility companies). Provide this information for each pay grade mid-point, or as an average amount for all employees in each pay grade mid-point as applicable. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- d. Provide the actual cumulative 3-year EPS and the related calculation for the FYs 2008 through 2014 and provide supporting documentation. Explain why the actual cumulative 3-year EPS varied for each year from 2008 to 2014. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).

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- e. Provide the Incentive Target percentage for each of the periods 2008 through 2014 and explain how this was determined based on the actual EPS, Threshold EPS, and Maximum EPS. Provide this information for each pay grade as applicable, or as an average amount for all employees in each pay grade. Provide copies of Company policy identifying the Threshold EPS, Target EPS, and Maximum EPS for each year. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- f. Provide the amount expensed for the "50% 3-year Time Laps Restricted Stock Units" and the "50% Performance Based Restricted Stock Units" for each of the FYs 2008 through 2014 along with related calculations and documentation, and provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional). Explain the accounting treatment for Time Lapse Restricted Stock Units and Performance Based Restricted Stock Units and explain the timing when amounts are expensed or recorded on the Company's books.
- g. Provide the amount expensed for the "50% 3-year Time Laps Restricted Stock Units" and the "50% Performance Based Restricted Stock Units" for the base period and fully forecasted test period and provide related calculations and supporting documentation. Provide this information at all applicable levels for Atmos (consolidated, division, state, Kentucky jurisdictional, and other state jurisdictional).
- h. Clarify if the cumulative 3-year EPS is the only performance target and identify all other performance targets that are tied to financial, operational, safety/service quality, and other matters and provide related calculations.
- i. Explain why Atmos should recover the full amount of its LTIP expense in this rate case from its customers when there are no performance targets that provide specific benefits to customers, such as performance targets related to safety/service quality and other beneficial performance targets.

**RESPONSE:**

- a) Please see Attachment 1.
- b) Threshold, Target, Maximum and actual EPS is based on a consolidated Atmos Energy basis.
- c) Threshold, Target, Maximum and actual EPS is based on a consolidated Atmos Energy basis. Please see Attachment 2.



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- d) Please see the response to subpart (c).
- e) Please see the LTIP targets in the response to subpart (c).
- f) Please see Attachment 3. Please note that the amounts expensed thus far for fiscal year 2013 are included in the Company's response to OAG DR No. 2-58 subpart (f). There have been no amounts expensed related to fiscal year 2014.

Time-lapse restricted stock units contain only a service condition that the employee recipients render continuous services to the Company for a period of three years from the date of grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions). There are no performance conditions required to be met for employees to be vested in time-lapse restricted stock units. The associated expense is recognized ratably over the vesting period, or achievement of retirement eligible status. An employee reaches retirement eligible status at age 55 and three years of service with the Company. Grants of time-lapse restricted stock units to employees who have reached retirement eligible status are expensed on the date of grant.

Performance-based restricted stock units contain a service condition that the employee recipients render continuous services to the Company for a period of three years from the beginning of the fiscal year of the grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions) and a performance condition based on a three-year cumulative earnings per share target amount. The associated expense is recognized ratably over the vesting period.

- g) Please see the Company's response to OAG DR No. 2-58 subpart (f).
- h) EPS is the Company's net income divided by total shares outstanding and is considered to be a company's quantity of earnings. Net income is enhanced by both maximizing revenues and controlling expenses. Therefore, higher productivity, more careful management of operations and maintenance costs, and other customer-oriented goals improve net income. As a result, EPS is an important benchmark of the benefit provided to both customers and shareholders.
- i) Atmos Energy provides several incentive plans in order to allow it to compete for and retain a workforce of highly skilled employees, including management. In a highly competitive job market, the Company believes these are valid business expenses required to attract and retain quality management employees that

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oversee the Company's viability and success. As with the VPP and MIP incentives, LTIP offers award opportunities when the Company achieves desired levels of performance. Performance targets are expressed in Earnings per Share (EPS). Management employees help employees understand that the best way in which they can influence EPS results is being mindful of unnecessary costs, providing good customer service, reducing safety incidents, and increasing productivity. These actions are beneficial to Atmos Energy's customers, employees, shareholders and the communities served by the Company. Company EPS is a measure that embodies many elements of successful operations and performance, and it provides all participants in the Atmos Energy organization with the singular line of sight which is clear and easy for participants to understand.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-61\_Att1 - LTIP.pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-61\_Att2 - LTIP Performance.pdf, 45 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-61\_Att3 - Restricted Stock Expense.xlsx, 1 Page.

Respondent: Josh Densman

The LTIP is a stock-based incentive program which focuses upon the long-term financial strength and viability of the Company. Since 2003, the LTIP has provided long-term incentives to its management team in two forms: (1) time-lapse restricted shares; and (2) performance-based restricted share units.

The LTIP applies to Officers, Directors and certain managers in pay grades 7 and above. Each May, the Board of Directors considers the Human Resources Committee's recommendation to grant long-term incentive awards. The target value of an LTIP award is calculated by multiplying the grade midpoint by the LTI target percentage for the participant's grade:

- Fifty percent of the target value of the grant is provided in Time Lapse Restricted Stock Units (TL RSU's) and
- Fifty percent in Performance-Based Restricted Stock Units (PB RSU's).

The target value of the grant is then divided by the average share price for the 90 day trading period\* for a given fiscal year.

\*A 90 day trading period is used to minimize share price fluctuations that may overly reward or penalize plan participants. It occurs at relatively the same time each year to allow for preparation of materials presented to the HR Committee of the Board at its March meeting. If approved by the HRC, the recommendation is then sent to the full Board for final approval at the May meeting.

The following FY 2014 Pay Ranges with LTIP targets by grade covers the forecast period.

Atmos Energy Corporation  
FY 2014 Pay Ranges with LTIP Targets

Management Committee/Corporate Officers - Effective 01/01/14

	<i>Minimum</i>		<i>Mid-Point</i>		<i>Maximum</i>	<b>LTIP</b>
14	\$661,400	\$789,800	\$987,200	\$1,184,600	\$1,313,000	200%
13	\$394,400	\$471,000	\$588,700	\$706,400	\$783,000	125%
12	\$303,400	\$362,300	\$452,800	\$543,300	\$602,200	110%
11	\$231,900	\$276,900	\$346,100	\$415,300	\$460,300	100%
10	\$201,100	\$240,100	\$300,100	\$360,100	\$399,200	80%
9E	\$153,500	\$183,200	\$229,000	\$274,800	\$304,500	50%
8E	\$128,200	\$153,100	\$191,300	\$229,600	\$254,500	35%

Non-Corporate Officers - Effective 10/01/13

						<b>LTIP</b>
9	\$135,900	\$162,300	\$202,900	\$243,500	\$269,900	25%
8	\$109,300	\$130,500	\$163,100	\$195,700	\$216,900	20%
7	\$86,900	\$103,700	\$129,700	\$155,700	\$172,600	15%

The performance-based restricted share units must be earned over a three-year performance period. The performance measure for determination of the number of units earned is the Company's cumulative three-year earnings per share (EPS) compared to the targeted level of EPS for the same period (based on established budgets). If the Company achieves 100 percent of the EPS three-year target, the participant will receive 100 percent of the performance share units granted. If the Company achieves only the threshold level of three-year EPS performance, the participant will receive 50 percent of the performance share units granted. If the Company achieves the maximum level of three-year EPS performance, the participant will receive 150 percent of the performance share units granted.

**Atmos Energy Corporation**

**AG 2-61c**

**LTIP - Performance Based Restricted Stock Units Performance Schedule**

50%      100%      150%  
Threshold   Target   Maximum

Fiscal Year: Performance Period	"LTIP/PB RSU Award Date"	EPS	EPS	EPS	Actual Cumulative EPS	% change per \$0.01	% Payout	Award Agreement Sent
FY 2005    FY 2005 - 2007	May 10, 2005	\$ 5.10	\$ 5.30	\$ 5.50	\$ 5.44	2.50%	135.00%	Yes
FY 2006    FY 2006 - 2008	May 9, 2006	\$ 5.40	\$ 5.60	\$ 5.80	\$ 5.74	2.50%	135.00%	Yes
FY 2007    FY 2007 - 2009	May 1, 2007	\$ 5.70	\$ 5.93	\$ 6.14	\$ 5.97	2.38%	109.52%	Yes
FY 2008    FY 2008 - 2010	April 29, 2008	\$ 5.91	\$ 6.12	\$ 6.33	\$ 6.26	2.38%	133.33%	Yes
FY 2009    FY 2009 - 2011	May 5, 2009	\$ 6.40	\$ 6.63	\$ 6.86	\$ 6.54	2.17%	80.43%	Yes
FY 2010    FY 2010 - 2012	May 4, 2010	\$ 6.70	\$ 6.94	\$ 7.18	\$ 6.89	2.08%	89.58%	Yes
FY 2011    FY 2011 - 2013	May 3, 2011	\$ 6.90	\$ 7.15	\$ 7.40				Yes
FY 2012    FY 2012 - 2014	May 1, 2012	\$ 7.15	\$ 7.41	\$ 7.67				Yes

For all Fiscal Years prior to 2013, RSUs earned at Threshold, Target and Maximum = 50%, 100% and 150%, respectively. If cumulative EPS is below Threshold, 0% is earned. Beginning in FY 2013, RSUs earned at Threshold, Target and Maximum = 50%, 100% and 200%, respectively. If cumulative EPS is below Threshold, 0% is earned. To determine the actual percentage payout, interpolation is used. For example, for FY2005, the percentage payout was 135%. This calculation is used for Atmos Energy Corporation; there is not a separate plan for different divisions, jurisdictions, or states.



**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of May 10, 2005, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and «First» «Initial» «Last» «Jr» ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this document shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board of Directors (the "Committee"), which has been designated by the Board of Directors of the Company to administer the Plan, the parties agree as follows.

1. Grant of Units.

The Company hereby grants to the Grantee a total of «PerfBased» performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

The number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle period, Fiscal Years 2005 through 2007. The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation will be used. For example, should the cumulative amount of earnings per share for the three-year period be \$5.40, the percentage of Units earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units</b>		
<b>Performance Schedule for Grant of Performance Period FY 2005-2007</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$5.10	0%
Threshold	\$5.10	50%
Target	\$5.30	100%
Maximum	\$5.50	150%

4. Forfeiture of Units.

All Units granted will be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided in Section 8, the Grantee voluntarily or involuntarily terminates employment for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions due to Death, Terminations due to Total and Permanent Disability and Retirement, Certain Involuntary Terminations, and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, termination of employment due to Total and Permanent Disability or Retirement (but not before attaining the age of 55), involuntary termination of employment due to a general reduction in force or specific elimination of the Grantee's job, or termination of employment for any reason following a Change in Control, while employed by the Company or subsidiary of the Company, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below will be deemed to have ended. The amount of the award of Units shall be prorated, which will be the product of the "Target" performance level discussed above in Section 3, multiplied by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his legal representatives, beneficiaries or heirs shall be entitled to a distribution of shares of Common Stock equal in number to such prorated amount of Units at the time provided for in Section 8.



6. Account Credits.

No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account will be established and maintained for the Grantee, in which each grant of Units to the Grantee will be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 above. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except that upon the vesting of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with the amount of Units equal to the amount of dividends that are declared and paid on shares of Common Stock since the time of the grant and through the quarter in which the measurement cycle ends in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents will be credited for the benefit of the Grantee is the total amount of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to Units, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee will issue additional Units or substitute Units to the Grantee for his account, which shall have the same restrictions, terms and conditions as the original Units.

8. Removal of Restrictions and Distribution of Common Stock.

Three years from the date of Grant, the Grantee shall receive a distribution of whole shares of Common Stock equal in number to the Units finally determined to be earned as set forth in Section 3 above, as increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or Subsidiary with continuous service of three years from the date of the Grant, except in the event of the Grantee's employment termination as discussed above in Section 5. Distribution of shares of Common Stock as provided for in this Section 8 or above in Section 5 shall occur as soon as administratively possible following the last trading day of the month in which dividends are paid on shares of Common Stock during the quarter in which the measurement cycle ends, as provided for in either Section 3 or Section 5 above, as the case may be (the "Last Trading Day"), but in no event later than 90 days following the Last Trading Day. Notwithstanding the immediately preceding sentence, in the case of a distribution on account of any employment termination as provided for in Section 5 other than death, distribution on behalf of a "key employee," as defined in Section 409A of the Code, shall not occur until the date which is the earlier of (i) six (6) months following the date of said employee's employment termination, or (ii) the date of said employee's death. From and after the date of receipt of such shares, the Grantee or the

Grantee's estate, personal representative or beneficiary, as the case may be, shall have full rights of transfer or resale with respect to such stock subject to applicable state and federal regulations.

9. Withholding Requirement.

Upon the removal or lapse of the restrictions on the Units, the amount of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 and Section 6 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

GRANTEE:

ATMOS ENERGY CORPORATION

Signature: \_\_\_\_\_

By: Robert W. Best

Robert W. Best  
Chairman, President and Chief  
Executive Officer

Printed Name: \_\_\_\_\_



**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of May 9, 2006, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and **«First» «Initial» «Last» «Jr»** ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this document shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board of Directors (the "Committee"), which has been designated by the Board of Directors of the Company to administer the Plan, the parties agree as follows.

1. Grant of Units.

The Company hereby grants to the Grantee a total of **«PerfBased»** performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

The number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle period, Fiscal Years 2006 through 2008. The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation will be used. For example, should the cumulative amount of earnings per share for the three-year period be \$5.70, the percentage of Units earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2006-2008</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$5.40	0%
Threshold	\$5.40	50%
Target	\$5.60	100%
Maximum	\$5.80	150%

4. Forfeiture of Units.

All Units granted will be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided in Section 8, the Grantee voluntarily or involuntarily terminates employment for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions due to Death, Terminations due to Total and Permanent Disability and Retirement, Certain Involuntary Terminations, and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, termination of employment due to Total and Permanent Disability or Retirement (but not before attaining the age of 55), involuntary termination of employment due to a general reduction in force or specific elimination of the Grantee's job, or termination of employment for any reason following a Change in Control, while employed by the Company or subsidiary of the Company, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below will be deemed to have ended. The amount of the award of Units shall be prorated, which will be the product of the "Target" performance level discussed above in Section 3, multiplied by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his legal representatives, beneficiaries or heirs shall be entitled to a distribution of shares of Common Stock equal in number to such prorated amount of Units at the time provided for in Section 8.

6. Account Credits.

No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account will be established and maintained for the Grantee, in which each grant of Units to the Grantee will be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 above. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except that upon the vesting of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with the amount of Units equal to the amount of dividends that are declared and paid on shares of Common Stock since the time of the grant and through the quarter in which the measurement cycle ends in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents will be credited for the benefit of the Grantee is the total amount of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to Units, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee will issue additional Units or substitute Units to the Grantee for his account, which shall have the same restrictions, terms and conditions as the original Units.

8. Removal of Restrictions and Distribution of Common Stock.

Three years from the date of Grant, the Grantee shall receive a distribution of whole shares of Common Stock equal in number to the Units finally determined to be earned as set forth in Section 3 above, as increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or Subsidiary with continuous service of three years from the date of the Grant, except in the event of the Grantee's employment termination as discussed above in Section 5. Distribution of shares of Common Stock as provided for in this Section 8 or above in Section 5 shall occur as soon as administratively possible following the last trading day of the month in which dividends are paid on shares of Common Stock during the quarter in which the measurement cycle ends, as provided for in either Section 3 or Section 5 above, as the case may be (the "Last Trading Day"), but in no event later than 90 days following the Last Trading Day. Notwithstanding the immediately preceding sentence, in the case of a distribution on account of any employment termination as provided for in Section 5 other than death, distribution on behalf of a "key employee," as defined in Section 409A of the Code, shall not occur until the date which is the earlier of (i) six (6) months following the date of said employee's employment termination, or (ii) the date of said employee's death. From and after the date of receipt of such shares, the Grantee or the

Grantee's estate, personal representative or beneficiary, as the case may be, shall have full rights of transfer or resale with respect to such stock subject to applicable state and federal regulations.

9. Withholding Requirement.

Upon the removal or lapse of the restrictions on the Units, the amount of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 and Section 6 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

GRANTEE:

ATMOS ENERGY CORPORATION

Signature: \_\_\_\_\_

By: Robert W. Best

Printed Name: \_\_\_\_\_

Robert W. Best  
Chairman, President and Chief  
Executive Officer





**AWARD AGREEMENT OF  
PERFORMANCE-BASED RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of May 1, 2007, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and «First» «Initial» «Last» «Jr» ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this document shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board of Directors (the "Committee"), which has been designated by the Board of Directors of the Company to administer the Plan, the parties agree as follows.

1. Grant of Units.

The Company hereby grants to the Grantee a total of «**PBUNITS**» performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

The number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2007 through 2009 (October 1, 2006 through September 30, 2009). The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation will be used. For example, should the cumulative amount of earnings per share for the three-year period be \$6.04, the percentage of Units earned would be 125% of the number of Units originally granted.

**Performance-Based Restricted Stock Units  
Performance Schedule for Grant of Performance Period FY 2007-2009**

<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$5.70	0%
Threshold	\$5.70	50%
Target	\$5.93	100%
Maximum	\$6.14	150%

4. Forfeiture of Units.

All Units granted will be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided in Section 8, the Grantee voluntarily or involuntarily terminates employment for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions due to Death, Terminations due to Total and Permanent Disability and Retirement, Certain Involuntary Terminations, and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, termination of employment due to Total and Permanent Disability or Retirement (but not before attaining the age of 55), involuntary termination of employment due to a general reduction in force or specific elimination of the Grantee's job, or termination of employment for any reason following a Change in Control, while employed by the Company or subsidiary of the Company, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below will be deemed to have ended. The amount of the award of Units shall be prorated, which will be the product of the "Target" performance level discussed above in Section 3, multiplied by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his legal representatives, beneficiaries or heirs shall be entitled to a distribution of shares of Common Stock equal in number to such prorated amount of Units at the time provided for in Section 8.

6. Account Credits.

No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account will be established and maintained for the Grantee, in which each grant of Units to the Grantee will be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 above. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except that upon the vesting of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with the amount of Units equal to the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents will be credited for the benefit of the Grantee is the total amount of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to Units, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee will issue additional Units or substitute Units to the Grantee for his account, which shall have the same restrictions, terms and conditions as the original Units.

8. Removal of Restrictions and Distribution of Common Stock.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the Units finally determined to be earned as set forth in Section 3 above, as increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or Subsidiary with continuous service during the term of the measurement cycle, except in the event of the Grantee's employment termination as discussed above in Section 5. Distribution of shares of Common Stock as provided for in this Section 8 or above in Section 5 shall occur on the last trading day of the month in which dividends are paid on shares of Common Stock during the quarter in which the measurement cycle ends, as provided for in either Section 3 or Section 5 above, as the case may be (the "Last Trading Day"), or as soon as administratively possible thereafter on a date within the same calendar year or, if later, by the 15<sup>th</sup> day of the third calendar month following the Last Trading Day. Notwithstanding the immediately preceding sentence, in the case of a distribution on account of any employment termination as provided for in Section 5 other than death, a distribution on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, shall not occur until



the date which is six (6) months following the date of the Grantee's "separation from service" as defined in Code Section 409A and the regulations issued thereunder (or, if earlier, the date of death of the Grantee). From and after the date of receipt of such shares, the Grantee or the Grantee's estate, personal representative or beneficiary, as the case may be, shall have full rights of transfer or resale with respect to such stock subject to applicable state and federal regulations.

9. Withholding Requirement.

Upon the removal or lapse of the restrictions on the Units, the amount of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 and Section 6 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

**GRANTEE:**

**ATMOS ENERGY CORPORATION**

Signature: \_\_\_\_\_

By: Robert W. Best

Robert W. Best  
Chairman, President and Chief  
Executive Officer

Printed Name: \_\_\_\_\_



**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of April 29, 2008, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and **«First» «Initial» «LegalLastName»** ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this document shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board of Directors (the "Committee"), which has been designated by the Board of Directors of the Company to administer the Plan, the parties agree as follows.

1. Grant of Units.

The Company hereby grants to the Grantee a total of **«PB»** performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

The number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2008 through 2010 (October 1, 2007 through September 30, 2010). The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation will be used. For example, should the cumulative amount of earnings per share for the three-year period be \$6.23, the percentage of Units earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2008-2010</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$5.91	0%
Threshold	\$5.91	50%
Target	\$6.12	100%
Maximum	\$6.33	150%

4. Forfeiture of Units.

All Units granted will be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided below in Section 8, the Grantee voluntarily or involuntarily terminates employment for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions due to Death, Terminations due to Total and Permanent Disability and Retirement, Certain Involuntary Terminations, and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, termination of employment due to Total and Permanent Disability or Retirement (but not before attaining the age of 55, unless expressly approved in advance by the Company), involuntary termination of employment due to a general reduction in force or specific elimination of the Grantee's job, or termination of employment for any reason following a Change in Control, while employed by the Company or a Subsidiary, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below will be deemed to have ended. The amount of the award of Units shall be prorated, which will be the product of the "Target" performance level discussed above in Section 3, multiplied by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his legal representatives, beneficiaries or heirs shall be entitled to a distribution of shares of Common Stock equal in number to such prorated amount of Units at the time provided for in Section 8.



6. Account Credits.

No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account will be established and maintained for the Grantee, in which each grant of Units to the Grantee will be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 above. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except that upon the vesting of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with the amount of Units equal to the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents will be credited for the benefit of the Grantee is the total amount of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to Units, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee will issue additional Units or substitute Units to the Grantee for his account, which shall have the same restrictions, terms and conditions as the original Units.

8. Removal of Restrictions and Distribution of Common Stock.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the Units finally determined to be earned as set forth in Section 3 above, as increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or a Subsidiary with continuous service during the term of the measurement cycle, except in the event of the Grantee's employment termination as discussed above in Section 5. Distribution of shares of Common Stock as provided for in this Section 8 or above in Section 5 shall occur as soon as administratively possible following the last trading day of the quarter in which the measurement cycle ends, as provided for in either Section 3 or Section 5 above, as the case may be, on a date within the same calendar year or, if later, not more than 90 days following the date upon which the Grantee incurs a "separation from service" as defined below. Notwithstanding the immediately preceding sentence, in the case of a distribution of shares on account of any employment termination as provided for in Section 5 other than death, a distribution on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, shall not occur until the date which is six (6) months following the date of the Grantee's "separation from service" as defined in Code Section 409A and the regulations issued

thereunder (or, if earlier, the date of death of the Grantee). From and after the date of receipt of such shares, the Grantee or the Grantee's legal representatives, beneficiaries or heirs, as the case may be, shall have full rights of transfer or resale with respect to such stock subject to applicable state and federal regulations.

9. Withholding Requirement.

Upon the removal or lapse of the restrictions on the Units, the amount of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 and Section 6 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

GRANTEE:

ATMOS ENERGY CORPORATION

Signature: \_\_\_\_\_

By: Robert W. Best  
Robert W. Best  
Chairman, President and Chief  
Executive Officer

Printed Name: \_\_\_\_\_



**AWARD AGREEMENT OF  
PERFORMANCE-BASED RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of **May 5, 2009**, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and **«First» «Initial»«Dot» «Last» «Jr»** ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this agreement shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board (the "Committee"), which has been designated by the Board to administer the Plan, the parties agree as follows.

1. Description of Units.

The Company hereby grants to the Grantee a total of **«Units»** performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time. No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account shall be established and maintained for the Grantee, in which each grant of Units to the Grantee shall be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 below. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except for the crediting of dividend equivalents as provided for below in Section 6.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

Except as provided in Section 5(a) below, the number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2009 through 2011 (October 1, 2008 through September 30, 2011). The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation shall be used. For example, should the cumulative amount of earnings per share for the three-year period be \$6.75, the percentage of Units earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2009-2011</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$6.40	0%
Threshold	\$6.40	50%
Target	\$6.63	100%
Maximum	\$6.86	150%

4. Forfeiture of Units.

All Units granted shall be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided below in Section 8, the Grantee has a voluntary or involuntary Termination of Service for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions.

- (a) Death, Disability, Certain Involuntary Terminations and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, Termination of Service due to Total and Permanent Disability, involuntary Termination of Service due to a general reduction in force or specific elimination of the Grantee's job, or Termination of Service for any reason following a Change in Control, while employed by the Company or a Subsidiary, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below shall be deemed to have ended. The prorated number of Units awarded shall be determined by multiplying the percentage of Units awarded at the "Target" performance level discussed above in Section 3, by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

(b) Retirement.

At the time and on the date of the Grantee's Retirement on or after attaining the age of 55 and completing at least three (3) consecutive years of service with the Company at the time of such Retirement, the restrictions placed on the Units under Section 2 above shall not be removed and the percentage of Units earned shall not be determined until the end of the measurement cycle. The number of Units awarded shall be determined by multiplying the ratio of actual months of service to 36 months of the original measurement cycle by the percentage of Units earned, based on the actual performance achieved over the original measurement cycle, as discussed above in Section 3, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

6. Credit of Dividend Equivalents.

Upon the settlement of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with a number of Units which are based on the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, determined in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents shall be credited for the benefit of the Grantee is the total number of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to the number of Units attributable to that quarterly dividend equivalent, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee shall issue additional Units or substitute Units to the Grantee for his or her account, which shall have the same restrictions, terms and conditions as the original Units.

8. Distribution of Common Stock or Cash.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the number of Units finally determined to be earned as set forth in Section 3 or Section 5(a) above, as the case may be, increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or a Subsidiary with continuous service during the entire term of the measurement cycle, except in the event of the Grantee's Termination of Service or Retirement as discussed above in Section 5. Distribution of shares of Common Stock shall occur as soon as administratively possible, as determined

solely by the Company, following the last trading day of the quarter in which the measurement cycle ends as provided for in either Section 3 or Section 5(a) above, as the case may be (such day being referred to as the "Distribution Date"), but in no event later than 90 days following the Distribution Date. Notwithstanding the immediately preceding sentence, in the case of a distribution of shares on account of any Termination of Service as provided for in Section 5, other than death, a distribution on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, shall not occur until the date which is six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee). From and after the date of receipt of shares of Common Stock, the Grantee or the Grantee's legal representatives, beneficiaries or heirs, as the case may be, shall have full rights of transfer or resale with respect to such shares subject to applicable state and federal regulations. Notwithstanding any provisions of this Award Agreement to the contrary, in lieu of a distribution of shares of Common Stock, the Company shall have the option to settle the payment of some or all of the Units in an economically equivalent amount of cash.

9. Withholding Requirements.

Upon the removal or lapse of the restrictions on the Units, the number of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 or Section 5(a) and Section 6 above, or an economically equivalent amount of cash, as discussed in Section 8 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

GRANTEE:

ATMOS ENERGY CORPORATION

Signature: \_\_\_\_\_

By: Robert W. Best

Robert W. Best  
Chairman and Chief Executive Officer

Printed Name: \_\_\_\_\_





**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units is dated as of **May 4, 2010**, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and «**FirstNameInitial**» «**LastName**» ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this agreement shall have the meaning set forth in the Plan.

Pursuant to authorization by the Human Resources Committee of the Board (the "Committee"), which has been designated by the Board to administer the Plan, the parties agree as follows.

1. Description of Units.

The Company hereby grants to the Grantee a total of «**PB**» performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the fair market value of a share of Common Stock at any time. No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account shall be established and maintained for the Grantee, in which each grant of Units to the Grantee shall be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 below. During such time, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except for the crediting of dividend equivalents as provided for below in Section 6.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

Except as provided in Section 5(a) below, the number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2010 through 2012 (October 1, 2009 through September 30, 2012). The percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation shall be used. For example, should the cumulative amount of earnings per share for the three-year period be \$7.06, the percentage of Units

earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2010-2012</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$6.70	0%
Threshold	\$6.70	50%
Target	\$6.94	100%
Maximum	\$7.18	150%

4. Forfeiture of Units.

All Units granted shall be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided below in Section 8, the Grantee has a voluntary or involuntary Termination of Service for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions.

- (a) Death, Disability, Certain Involuntary Terminations and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, Termination of Service due to Total and Permanent Disability, involuntary Termination of Service due to a general reduction in force or specific elimination of the Grantee's job, or Termination of Service for any reason following a Change in Control, while employed by the Company or a Subsidiary, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below shall be deemed to have ended. The prorated number of Units awarded shall be determined by multiplying the percentage of Units awarded at the "Target" performance level discussed above in Section 3, by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

(b) Retirement.

At the time and on the date of the Grantee's Retirement on or after attaining the age of 55 and completing at least three (3) consecutive years of service with the Company at the time of such Retirement, the restrictions placed on the Units under Section 2 above shall not be removed and the percentage of Units earned shall not be determined until the end of the measurement cycle. The number of Units awarded shall be determined by multiplying the ratio of actual months of service to 36 months of the original measurement cycle by the percentage of Units earned, based on the actual performance achieved over the original measurement cycle, as discussed above in Section 3, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

6. Credit of Dividend Equivalents.

Upon the settlement of the Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with a number of Units which are based on the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, determined in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents shall be credited for the benefit of the Grantee is the total number of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to the number of Units attributable to that quarterly dividend equivalent, by dividing such dividend equivalent amount by the price of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee shall issue additional Units or substitute Units to the Grantee for his or her account, which shall have the same restrictions, terms and conditions as the original Units.

8. Distribution of Common Stock or Cash.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the number of Units finally determined to be earned as set forth in Section 3 or Section 5(a) above, as the case may be, increased, if appropriate, as provided in Section 6 above, provided the Grantee has been an employee of the Company or a Subsidiary with continuous service during the entire term of the measurement cycle, except in the event of the

Grantee's Termination of Service or Retirement as discussed above in Section 5. Distribution of shares of Common Stock shall occur as soon as administratively possible, as determined solely by the Company, following the last trading day of the quarter in which the measurement cycle ends as provided for in either Section 3 or Section 5(a) above, as the case may be (such day being referred to as the "Distribution Date"), but in no event later than 90 days following the Distribution Date. Notwithstanding the immediately preceding sentence, in the case of a distribution of shares on account of any Termination of Service as provided for in Section 5, other than death, a distribution on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, shall not occur until the date which is six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee). From and after the date of receipt of shares of Common Stock, the Grantee or the Grantee's legal representatives, beneficiaries or heirs, as the case may be, shall have full rights of transfer or resale with respect to such shares subject to applicable state and federal regulations. Notwithstanding any provisions of this Award Agreement to the contrary, in lieu of a distribution of shares of Common Stock, the Company shall have the option to settle the payment of some or all of the Units in an economically equivalent amount of cash.

9. Withholding Requirements.

Upon the removal or lapse of the restrictions on the Units, the number of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 or Section 5(a) and Section 6 above, or an economically equivalent amount of cash, as discussed in Section 8 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units.

10. Modification.

This Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**IN WITNESS WHEREOF**, the Company and the Grantee have executed this Agreement as of the date first written above.

GRANTEE:

ATMOS ENERGY CORPORATION

Signature: \_\_\_\_\_

By: Robert W. Best

Robert W. Best  
Chairman and Chief Executive Officer

Printed Name: \_\_\_\_\_



**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units ("Award Agreement") is dated as of May 3, 2011, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and **you** ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this Award Agreement shall have the meaning set forth in the Plan.

1. Grant and Description of Units.

Pursuant to authorization by the Human Resources Committee of the Board (the "Committee"), which has been designated by the Board to administer the Plan, the Company hereby grants to the Grantee performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the Fair Market Value of a share of Common Stock at any time. No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account shall be established and maintained for the Grantee, in which each grant of Units to the Grantee shall be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 below. Until the final number of Units is determined, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except for the crediting of dividend equivalents as provided for in Section 6 below.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

Except as provided in Section 5(a) below, the number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2011 through 2013 (October 1, 2010 through September 30, 2013). The

percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation shall be used. For example, should the cumulative amount of earnings per share for the three-year period be \$7.28, the percentage of Units earned would be 125% of the number of Units originally granted.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2011-2013</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$6.90	0%
Threshold	\$6.90	50%
Target	\$7.15	100%
Maximum	\$7.40	150%

4. Forfeiture of Units.

All Units granted shall be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided below in Section 8, the Grantee has a voluntary or involuntary Termination of Service for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions.

- (a) Death, Disability, Certain Involuntary Terminations and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, Termination of Service due to Total and Permanent Disability, involuntary Termination of Service due to a general reduction in force or specific elimination of the Grantee's job, or Termination of Service for any reason following a Change in Control, while employed by the Company or a Subsidiary, all restrictions placed on each Unit awarded shall be removed, and the

measurement cycle for purposes of Section 6 and Section 8 below shall be deemed to have ended. The prorated number of Units awarded shall be determined by multiplying the percentage of Units awarded at the "Target" performance level discussed above in Section 3, by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

(b) Retirement.

At the time and on the date of the Grantee's Retirement on or after attaining the age of 55 and completing at least three (3) consecutive years of service with the Company at the time of such Retirement, the restrictions placed on the Units under Section 2 above shall not be removed and the percentage of Units earned shall not be determined until the end of the measurement cycle. The number of Units awarded shall be determined by multiplying the ratio of actual months of service to 36 months of the original measurement cycle by the percentage of Units earned, based on the actual performance achieved over the original measurement cycle, as discussed above in Section 3, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

6. Credit of Dividend Equivalents.

Immediately prior to distribution of Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with a number of Units which are based on the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, determined in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents shall be credited for the benefit of the Grantee is the total number of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to the number of Units attributable to that quarterly dividend equivalent, by dividing such dividend equivalent amount by the average of the high and low prices of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock



split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee shall issue additional Units or substitute Units to the Grantee for his or her account, which shall have the same restrictions, terms and conditions as the original Units. Any such adjustment shall be in accordance with the applicable provisions of Section 14 and/or Section 15 of the Plan.

8. Distribution of Common Stock or Cash.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the number of Units finally determined to be earned as set forth in Section 3 or Section 5(a) above, as the case may be, increased, if appropriate, as provided in Section 6 above (subject to the withholding requirements set forth in Section 9 below), provided the Grantee has been an employee of the Company or a Subsidiary with continuous service during the entire term of the measurement cycle, except in the event of the Grantee's Termination of Service or Retirement as discussed above in Section 5. Distribution of shares of Common Stock shall occur as soon as administratively possible, as determined solely by the Company, following the last trading day of the quarter in which the measurement cycle ends as provided for in either Section 3 or Section 5(a) above, as the case may be (such day being referred to as the "Distribution Date"), but in no event later than 90 days following the Distribution Date. Notwithstanding the immediately preceding sentence, in the case of a distribution of shares of Common Stock on account of any Termination of Service as provided for in Section 5 above, other than death, a distribution of the number of such shares, determined after application of the withholding requirements set forth in Section 9 below, plus any dividends payable with respect to such number of shares, on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, to the extent otherwise required under Section 409A, shall not occur until the date which is six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee). Upon a distribution of shares of Common Stock as provided herein, the Company shall cause the Common Stock then being distributed to be registered in the Grantee's name, but shall not issue certificates for the Common Stock unless the Grantee requests delivery of the certificates for the Common Stock, in writing in accordance with the procedures established by the Company. The Company shall deliver certificates to the Grantee as soon as administratively practicable following the Company's receipt of a written request from the Grantee for delivery of the certificates. From and after the date of receipt of such distribution, the Grantee or the Grantee's legal representatives, beneficiaries or heirs, as the case may be, shall have full rights of transfer or resale with respect to such shares subject to applicable state and federal regulations. Notwithstanding any provisions of this Award Agreement to the contrary, in lieu of a distribution of shares of Common Stock, the Company shall have the option to settle the payment of some or all of the Units in an economically equivalent amount of cash.

9. Withholding Requirements.

Upon the removal or lapse of the restrictions on the Units, the number of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 or Section 5(a) and Section 6 above, or an economically equivalent amount of cash, as discussed in Section 8 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units. However, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A who is subject to the six (6) months delay provided for in Section 8 above, the Company shall, on the date of the Grantee's Termination of Service, based on the value of a share of Common Stock on such date, withhold the number of shares attributable to any employment taxes and shall, on the date which occurs six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee), based on the value of a share of Common Stock on such date, withhold the number of shares attributable to income taxes. Dividends for such delay period will also be payable to the Grantee on such date based on the final net number of shares.

10. Modification.

This Award Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**Grantee acknowledges that as of the grant date, this Award Agreement and the Plan set forth the entire understanding between Grantee and the Company regarding the acquisition of the Units granted under the Plan and supersede all prior oral and written agreements on this subject. By Grantee's electronic acceptance and the signature of the Company's representative below, Grantee and the Company agree that the Units are granted under and governed by this Award Agreement and the Plan. Grantee has reviewed and fully understands all provisions of this Award Agreement and the Plan in their entirety.**

ATMOS ENERGY CORPORATION

By: Kim R. Cocklin  
Kim R. Cocklin  
President and  
Chief Executive Officer



**AWARD AGREEMENT OF PERFORMANCE-BASED  
RESTRICTED STOCK UNITS  
UNDER THE ATMOS ENERGY CORPORATION  
1998 LONG-TERM INCENTIVE PLAN**

This Award Agreement of Performance-Based Restricted Stock Units ("Award Agreement") is dated as of May 1, 2012, by and between Atmos Energy Corporation, a Texas and Virginia corporation (the "Company"), and **you** ("Grantee"), pursuant to the Company's 1998 Long-Term Incentive Plan (the "Plan"). Capitalized terms that are used, but not defined, in this Award Agreement shall have the meaning set forth in the Plan.

1. Grant and Description of Units.

Pursuant to authorization by the Human Resources Committee of the Board (the "Committee"), which has been designated by the Board to administer the Plan, the Company hereby grants to the Grantee performance-based restricted stock units ("Units") under the Plan, for no consideration from the Grantee, with the restrictions set forth below. Each such Unit shall be a notional share of common stock of the Company ("Common Stock"), with the value of each Unit being equal to the Fair Market Value of a share of Common Stock at any time. No physical certificates representing the number of Units awarded shall be issued to the Grantee, but an account shall be established and maintained for the Grantee, in which each grant of Units to the Grantee shall be recorded, with the final number of Units as determined in accordance with Section 3 or Section 5 below. Until the final number of Units is determined, the Grantee shall not have any of the rights of a shareholder of the Company with respect to the Units, except for the crediting of dividend equivalents as provided for in Section 6 below.

2. Restrictions on Alienation of Units.

Units awarded hereunder may not be sold, transferred, pledged, assigned, or otherwise alienated in any manner, whether voluntarily, by operation of law, or otherwise, until the restrictions on the Units are removed and the Units are delivered to the Grantee in the form of shares of Common Stock in the manner described below in Section 8.

3. Number of Units Awarded.

Except as provided in Section 5(a) below, the number of Units ultimately to be awarded to the Grantee upon vesting is contingent upon the cumulative amount of earnings per share achieved by the Company for the three year measurement cycle, Fiscal Years 2012 through 2014 (October 1, 2011 through September 30, 2014). The

percentage of Units earned for each level of the cumulative amount of earnings per share is illustrated in the performance schedule below. In addition, should the performance levels achieved be between the stated criteria below, straight-line interpolation shall be used. For example, should the cumulative amount of earnings per share for the three-year period be \$7.54, the percentage of Units earned would be 125% of the number of Units originally granted. In addition, the performance targets and actual performance attainment for such Units will exclude any mark-to-market gains or losses recognized by the Company's nonregulated operations.

<b>Performance-Based Restricted Stock Units Performance Schedule for Grant of Performance Period FY 2012-2014</b>		
<u>Performance Level</u>	<u>Cumulative 3-Yr. EPS</u>	<u>Restricted Stock Units Earned</u>
Below Threshold	Less than \$7.15	0%
Threshold	\$7.15	50%
Target	\$7.41	100%
Maximum	\$7.67	150%

4. Forfeiture of Units.

All Units granted shall be forfeited if, prior to the removal of restrictions on the Units awarded hereunder as provided below in Section 8, the Grantee has a voluntary or involuntary Termination of Service for any reason other than as described below in Section 5. Each Grantee, by his or her acceptance of the Units, agrees to execute any documents requested by the Company in connection with such forfeiture. Such provisions with respect to forfeited Units shall be specifically performable by the Company in a court of equity or law. Upon any forfeiture, all rights of the Grantee with respect to the forfeited Units shall cease and terminate, without any further obligation on the part of the Company.

5. Removal of Restrictions.

- (a) Death, Disability, Certain Involuntary Terminations and Terminations following a Change in Control.

At the time and on the date of the Grantee's death, Termination of Service due to Total and Permanent Disability, involuntary Termination of Service due to a general reduction in force or specific elimination of the Grantee's job, or Termination of Service

for any reason following a Change in Control, while employed by the Company or a Subsidiary, all restrictions placed on each Unit awarded shall be removed, and the measurement cycle for purposes of Section 6 and Section 8 below shall be deemed to have ended. The prorated number of Units awarded shall be determined by multiplying the percentage of Units awarded at the "Target" performance level discussed above in Section 3, by the ratio of actual months of service to 36 months of the original measurement cycle, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

(b) Retirement.

At the time and on the date of the Grantee's Retirement on or after attaining the age of 55 and completing at least three (3) consecutive years of service with the Company at the time of such Retirement, the restrictions placed on the Units under Section 2 above shall not be removed and the percentage of Units earned shall not be determined until the end of the measurement cycle. The number of Units awarded shall be determined by multiplying the ratio of actual months of service to 36 months of the original measurement cycle by the percentage of Units earned, based on the actual performance achieved over the original measurement cycle, as discussed above in Section 3, with the resulting product being increased, if appropriate, as provided below in Section 6. The Grantee, or his or her legal representatives, beneficiaries or heirs shall be entitled to a distribution, as provided in Section 8 below, of shares of Common Stock equal in number to such prorated number of Units.

6. Credit of Dividend Equivalents.

Immediately prior to distribution of Units as described above in Section 5 or below in Section 8, the Grantee's account shall be credited with a number of Units which are based on the amount of dividends that are declared and paid on shares of Common Stock during each fiscal quarter of the measurement cycle, determined in accordance with Section 3 or Section 5 above ("dividend equivalents"). The number of Units upon which dividend equivalents shall be credited for the benefit of the Grantee is the total number of Units finally determined to have been earned by the Grantee at the end of the measurement cycle in accordance with Section 3 or Section 5 above, as appropriate. The total amount of each quarterly dividend equivalent shall be converted to the number of Units attributable to that quarterly dividend equivalent, by dividing such dividend equivalent amount by the average of the high and low prices of the Common Stock on the last trading day of the month during each quarter that such dividends are paid during the appropriate measurement cycle.

7. Adjustment Upon Changes in Stock.

If there shall be any change in the number of shares of Common Stock

outstanding resulting from subdivision, combination, or reclassification of shares, or through merger, consolidation, reorganization, recapitalization, stock dividend, stock split or other change in the corporate structure, an appropriate adjustment in the number of Units with respect to which restrictions have not lapsed shall be made by the Committee. Depending upon the change in corporate structure, the Committee shall issue additional Units or substitute Units to the Grantee for his or her account, which shall have the same restrictions, terms and conditions as the original Units. Any such adjustment shall be in accordance with the applicable provisions of Section 14 and/or Section 15 of the Plan.

8. Distribution of Common Stock or Cash.

The Grantee shall receive a distribution of whole shares of Common Stock equal in number to the number of Units finally determined to be earned as set forth in Section 3 or Section 5(a) above, as the case may be, increased, if appropriate, as provided in Section 6 above (subject to the withholding requirements set forth in Section 9 below), provided the Grantee has been an employee of the Company or a Subsidiary with continuous service during the entire term of the measurement cycle, except in the event of the Grantee's Termination of Service or Retirement as discussed above in Section 5. Distribution of shares of Common Stock shall occur as soon as administratively possible, as determined solely by the Company, following the last trading day of the quarter in which the measurement cycle ends as provided for in either Section 3 or Section 5(a) above, as the case may be (such day being referred to as the "Distribution Date"), but in no event later than 90 days following the Distribution Date. Notwithstanding the immediately preceding sentence, in the case of a distribution of shares of Common Stock on account of any Termination of Service as provided for in Section 5 above, other than death, a distribution of the number of such shares, determined after application of the withholding requirements set forth in Section 9 below, plus any dividends payable with respect to such number of shares, on behalf of the Grantee, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A, to the extent otherwise required under Section 409A, shall not occur until the date which is six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee). Upon a distribution of shares of Common Stock as provided herein, the Company shall cause the Common Stock then being distributed to be registered in the Grantee's name, but shall not issue certificates for the Common Stock unless the Grantee requests delivery of the certificates for the Common Stock, in writing in accordance with the procedures established by the Company. The Company shall deliver certificates to the Grantee as soon as administratively practicable following the Company's receipt of a written request from the Grantee for delivery of the certificates. From and after the date of receipt of such distribution, the Grantee or the Grantee's legal representatives, beneficiaries or heirs, as the case may be, shall have full rights of transfer or resale with respect to such shares subject to applicable state and federal regulations. Notwithstanding any provisions of this Award Agreement to the contrary, in lieu of a distribution of shares of Common Stock, the Company shall have the option to settle



the payment of some or all of the Units in an economically equivalent amount of cash.

9. Withholding Requirements.

Upon the removal or lapse of the restrictions on the Units, the number of shares of Common Stock to be distributed by the Company to the Grantee, which are equal to the number of Units finally determined to be earned by the Grantee as set forth in Sections 3 or Section 5(a) and Section 6 above, or an economically equivalent amount of cash, as discussed in Section 8 above, shall be subject to applicable withholding requirements for income and employment taxes arising from the removal or lapse of the restrictions on the Units. However, if the Grantee is a "specified employee" as defined in §1.409A-1(i) of the Final Regulations under Code Section 409A who is subject to the six (6) months delay provided for in Section 8 above, the Company shall, on the date of the Grantee's Termination of Service, based on the value of a share of Common Stock on such date, withhold the number of shares attributable to any employment taxes and shall, on the date which occurs six (6) months following the date of the Grantee's Termination of Service (or, if earlier, the date of death of the Grantee), based on the value of a share of Common Stock on such date, withhold the number of shares attributable to income taxes. Dividends for such delay period will also be payable to the Grantee on such date based on the final net number of shares.

10. Modification.

This Award Agreement may be changed or modified without the Grantee's consent or signature, if the Company determines, in its sole discretion, that such change or modification is necessary for purposes of compliance with or exemption from the requirements of Section 409A of the Code and any regulations or other guidance issued thereunder, or otherwise to comply with any law.

**Grantee acknowledges that as of the grant date, this Award Agreement and the Plan set forth the entire understanding between Grantee and the Company regarding the acquisition of the Units granted under the Plan and supersede all prior oral and written agreements on this subject. By Grantee's electronic acceptance and the signature of the Company's representative below, Grantee and the Company agree that the Units are granted under and governed by this Award Agreement and the Plan. Grantee has reviewed and fully understands all provisions of this Award Agreement and the Plan in their entirety.**

ATMOS ENERGY CORPORATION

By: Kim R. Cocklin  
Kim R. Cocklin  
President and  
Chief Executive Officer

Atmos Energy Corporation  
Restricted Stock Expense (LTIP) Allocated to Kentucky  
For Fiscal Years 2008-2012

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
010	002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07456	Restricted Stock - Long Term Incentive Plan - Time Lapse	2,863,546	3,531,120	1,425,947	364,706	-
010	002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07457	Restricted Stock - Management Incentive Plan	569,300	947,998	438,241	266,227	42,108
010	002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	4,899,082	3,232,936	2,765,369	2,590,464	3,126,162
010	002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	430,310	1,293,290	2,139,575	7,050,796
010	002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	-	234,563	600,653	1,721,710
010	012	Customer Support	9260	A&G-Employee pensions and benefits	07456	Restricted Stock - Long Term Incentive Plan - Time Lapse	109,695	75,343	52,744	29,773	-
010	012	Customer Support	9260	A&G-Employee pensions and benefits	07457	Restricted Stock - Management Incentive Plan	23,727	35,581	67,075	37,315	4,452
010	012	Customer Support	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	250,846	155,236	178,187	174,194	148,587
010	012	Customer Support	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	25,194	84,749	153,517	217,157
010	012	Customer Support	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	-	32,048	77,989	128,393
<b>Gross Expense</b>							<b>8,716,195</b>	<b>8,433,697</b>	<b>6,572,213</b>	<b>6,333,614</b>	<b>12,439,363</b>
<b>Amount Capitalized</b>							<b>3,180,165</b>	<b>3,244,813</b>	<b>2,495,214</b>	<b>2,814,344</b>	<b>5,952,791</b>
<b>Net Expense</b>							<b>5,536,010</b>	<b>5,188,884</b>	<b>4,076,999</b>	<b>3,519,270</b>	<b>6,486,572</b>
<b>Net Expense Allocated to the KY/Mid-States Division</b>							<b>833,170</b>	<b>780,927</b>	<b>605,842</b>	<b>516,277</b>	<b>836,119</b>
<b>Net Expense Allocated to the state of Kentucky</b>							<b>287,194</b>	<b>269,186</b>	<b>208,834</b>	<b>173,159</b>	<b>341,555</b>

Company	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Fiscal 2008	Fiscal 2009	Fiscal 2010	Fiscal 2011	Fiscal 2012
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(203,088)	(184,153)	(171,841)	(153,254)	(172,059)
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07456	Restricted Stock - Long Term Incentive Plan - Time Lapse	144,099	133,111	88,121	30,030	-
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07457	Restricted Stock - Management Incentive Plan	18,955	27,632	20,484	10,877	1,726
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	290,114	242,022	190,117	117,724	116,404
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	23,065	75,928	115,403	165,250
050	091000	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	-	7,210	17,037	47,634
<b>Net Expense</b>							<b>250,079</b>	<b>241,677</b>	<b>210,019</b>	<b>137,816</b>	<b>158,955</b>
<b>Net Expense Allocated to the state of Kentucky</b>							<b>86,202</b>	<b>83,306</b>	<b>72,394</b>	<b>46,224</b>	<b>64,933</b>



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**Atmos Energy Corporation, Kentucky Division**  
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**Question No. 2-62**  
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**REQUEST:**

Regarding Atmos' response to AG 1-133, Atmos states that Officer pay is determined annually by the HR Committee of the Board with assistance from the executive compensation consultant, Pay Governance, LLC, and related information can be viewed at Atmos corporate offices in Dallas, Texas. Address the following:

- a. Explain and clarify if Pay Governance, LLC services are used each year to determine executive compensation in part, and explain if compensation studies and analysis are performed by Pay Governance, LLC for every Atmos officer for each year. Otherwise, explain the type of analysis performed by Pay Governance, LLC each year in assisting with the determination of Officer pay.
- b. Provide the amount paid and expensed for Pay Governance services that are included in the base period and forecasted test period and provide related calculations and supporting documentation to show related allocations, along with a description of the services provided by Pay Governance.
- c. Provide actual amounts paid and expensed for Pay Governance services in FY 2011 and 2012, along with a description of services performed, and explain why this expense amount varies from the amount included in the base period and fully forecasted test period of this rate case.

**RESPONSE:**

- a) Pay Governance LLC, the independent executive compensation consultant to the Human Resources (HR) Committee of our Board of Directors, provides advice each year to the HR Committee concerning all compensation (base salary, annual incentive compensation and long-term incentive compensation) of all officers and division presidents. Pay Governance prepares an analysis of the compensation of the Company's officers who are considered executive officers and a separate analysis of the compensation of the remainder of the Company's officers and division presidents. Both are presented to the HR Committee.
- b) Please see Attachment 1. Please note that the base period includes the actual expenses incurred for this vendor for August 1, 2012 through February 28, 2013. The forecasted months were not prepared by individual vendor. Pay Governance, LLC provides executive compensation consulting services.
- c) Please see the response to subpart (b).

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ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-62\_Att1 - Pay Governance Expenses.xls, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation  
Expenses for Pay Governance, LLC  
OAG 02-62

<b>Company</b>	<b>Account</b>	<b>Account Description</b>	<b>Sub Account</b>	<b>Sub Account Description</b>	<b>Fiscal 2011</b>	<b>Fiscal 2012</b>	<b>Base Period</b>
010	9230	A&G-Outside services employed	06111	Contract Labor	141,575	147,894	42,400
010	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	13,000	-	-
					<u>154,575</u>	<u>147,894</u>	<u>42,400</u>
				<b>Allocation % to KY</b>	4.92%	5.27%	5.33%
				<b>Cost Allocated to Kentucky</b>	<u>7,605</u>	<u>7,794</u>	<u>2,260</u>

(a) Please note that the base period includes the expenses incurred for Aug 12 - Feb 13. The forecasted months were not prepared by individual vendor





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**REQUEST:**

Atmos' response to AG 1-139 states that the company does not specifically charge or assign in-house labor (such as for Company in-house witnesses in this proceeding) or other charges from the Division General Office and SSU for time spent on this specific rate case because these related costs are subject to a general allocation via the CAM. However, FR\_16(13)(f) Attachment 1 shows projected rate case expenses that include specific and direct charged/assigned "Employee Expense" (presumably for Company in-house witnesses in this proceeding) of \$20,000 and "Miscellaneous Expense" of \$50,000 for printing and advertising. Address the following:

- a. It appears that Atmos' response to AG 1-139 is inconsistent with how Atmos is charging "other expenses" for in-house Company witnesses and other matters related to this rate case, because it appears the Company is "direct" charging Employee Expense and Miscellaneous Expense to this rate case. Because both the Employee Expense and Miscellaneous Expense is subject to general allocation from Division/SSU to Atmos (per the response to AG 1-139), it appears that Atmos' direct assignment and general assignment of these costs would cause duplicate charges to be incurred by Atmos operations in this rate case. Explain why duplicated charges are incurred for the forecasted test period in this rate case, or provide documentation to explain and show this does not occur.
- b. Explain and reconcile Atmos' response at AG 1-139 to its treatment of rate case expenses in this case at FR\_16(13)(f), explain why it is reasonable to "allocate" some Division/SSU rate case charges to Atmos and why it is reasonable to "direct charge/assign" other Division/SSU rate case charges to Atmos in this rate case - - provide a copy of all policy that allows this treatment, explain which rate case related expenses are treated as "allocated" versus "direct assigned", and explain why this is reasonable.

**RESPONSE:**

- a) The Company does not charge internal labor expenses directly to rate cases. The words "these costs" at the beginning of the third sentence of the Company's response to OAG DR No. 1-139 subpart (a) references internal labor costs that are incurred in SSU and the Division General Office and allocated to Kentucky in accordance with the CAM.

Non-labor expenses incurred in direct support of a particular case are directly charged to the case. The lines items referenced from FR\_16(13)(f) are estimates of direct charges the Company anticipates incurring in support of this case. The \$20,000 listed as "Employee Expense" is for anticipated travel expenses related to the case to attend the hearing, settlement discussions or other case related

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travel. It is not labor expense. The \$50,000 of Miscellaneous Expense is for printing and shipping of required filings (MFRs, discovery responses, etc.) and advertising (required notices). It is not labor expense.

The Company apologizes for any confusion caused by the wording of its response to OAG 1-139.

b) Please see the response to subpart (a).

Respondent: Josh Densman



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**REQUEST:**

Atmos' response to AG 1-140 states that the Company objects to providing legal invoices related to rate case expense on the basis of attorney/client privilege, and instead Atmos has provided a summary of rate case legal invoices at Attachment 1 to AG 1-140 (although this is merely a one line amount showing legal expense of \$22,274 as of June 4, 2013 per Mr. John Hughes, without any supporting documentation or further explanation of charges or billing rates). Also, in response to AG 1-144(e) and (f), Atmos has claimed attorney/client privilege and has not provided copies of requested actual legal invoices or related studies/reports/recommendations by attorneys (although Attachment 1 provides summary information for attorney amounts without describing services or providing invoices). Address the following:

- a. Explain if Atmos is aware of the Commission's order in the Big Rivers Electric Corporation (BREC) rate case, Case No. 2011-00036, dated January 29, 2013, page 6, which required BREC to provide unredacted copies of legal invoices in order to recover these amounts in the rate case.
- b. Explain why Atmos is electing to not provide unredacted copies of legal invoices in this rate case given the Commission decision in Case No. 2011-00036.
- c. Explain if Atmos has made a decision to not seek recovery of legal rate case expenses or other legal expenses in this rate case, in lieu of not providing copies of unredacted legal invoices.

**RESPONSE:**

Atmos Energy maintains its objection to the provision of legal invoices on the previously stated grounds. Atmos Energy is aware of the referenced Order in Case No. 2011-00036 in which Big Rivers Electric Corporation sought payment of rate case expenses far exceeding their estimated rate case expenses, including expenses from highly compensated counsel. Atmos Energy's local counsel invoices remain in line with its predicted rate case expenses. Notwithstanding the objection, please see the Company's supplemental response to OAG DR No. 1-140.

Respondent: Josh Densman



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**REQUEST:**

Atmos' response to AG 1-141 Attachment 1, pages 3 and 5 (of 9), appears to be intended to show outside services expense for the "fully forecasted test period ending November 2014, and the first 10 months through September are designated as related to "2014", but the last two months at this Attachment are labeled as "FY 2015, October" and "FY 2015, November". Explain if October and November are intended to be related to the fully forecasted test period FY 2014.

**RESPONSE:**

Atmos Energy's fiscal year is October through September. The two months labeled "FY 2015 October" and "FY 2015 November" are calendar October 2014 and November of 2014 and are included in the forecasted test period ending calendar November 2014.

Respondent: Josh Densman



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**REQUEST:**

Atmos' response to AG 1-141(f) states that outside service expense for budgeted and forecasted amounts shown at Attachment 1 are not identified or broken out by vendor. Address the following:

- a. Explain how outside services can be accurately or reasonably budgeted/forecasted without identifying the related vendor, because amounts will vary depending upon specific services provided by specific vendors, and because contract amounts, billing rates, and hours all vary by specific vendor. Explain how Atmos considered and reflected all of these variables in its budgeting/forecasting of outside services expenses and provide all related supporting documentation and calculations.
- b. Per Attachment 1, explain if any of the outside service amounts included in the fully forecasted test period are based on "actual contracts" that are in place, and if the answer is "yes"?, then reconcile the forecasted amounts to the contract amounts for the related vendor and explain all differences.
- c. Per Attachment 1, explain why the forecasted month of November 2014 (presumably incorrectly identified as November 2015 in the Attachment) almost always includes monthly amounts that are greater than the other months for the fully forecasted test period for each type of outside expense.
- d. Per Attachment 1 (page 3 of 9), explain why amounts for the forecasted month of November 2014 are greater than all other months in the forecasted test period, yet at Attachment 2 (page 2 of 9) the "actual" amounts for November 2013 included in the base period are not the highest monthly amounts for the base period.
- e. Per Attachment 1 (page 3 of 9), explain the credit amount shown for Legal expenses in account 9210.
- f. Attachment 1 (pages 2, 6 and 8) shows an "escalator" applied to base period outside service expenses, explain if this escalator is the only factor or assumption used in adjusting the base period expenses to the fully forecasted expenses, or otherwise provide all assumptions and factors used to adjust from historical and base period amounts to the fully forecasted amounts for outside services.
- g. Attachment 1 (pages 6 and 8) shows an "escalator" applied to base period outside service expenses, with a separate and specific escalator applied to each type of outside expense. Explain why and how each separate and specific



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escalator was determined and applied to the various outside service amounts and provide related supporting documentation and calculations.

- h. Per Attachment 1, identify and reconcile all amounts by account number for outside services related to the CSS provided by Accenture and which are included the fully forecasted test period, and reconcile these amounts to the Accenture contract and explain the reasons for all differences in amounts.

**RESPONSE:**

- a) While the Company may not experience the exact same expenses from any particular vendor, the Company anticipates its expense types to remain constant and budget accordingly. Examples of outside services that are constant and ongoing include bill print fees, right of way clearing, contract meter reading, and contract line locating. Please refer to the workpaper "FY13 OM forecast.xlsx" provided in the Company's responses to Staff DR No. 1-59 and OAG DR No. 1-086 for the supporting documentation.
- b) No. The Base Period was developed using seven (7) months of actuals and five (5) months of budget. The Forecasted Period was adjusted up 2.7% from the Base Period to account for inflation.
- c) This model is developed from actuals and budgeted amounts. The monthly amounts are driven by the timing of when invoices are received, processed and paid. The reference to November 2015 is for calendar November 2014 which is in the Company's 2015 fiscal year.
- d) Please see the response to subpart (c).
- e) The credit in account 9210 was created due to a re-class in August of 2012. Please see Mr. Josh Densman's Direct Testimony at page 8 line 22 through page 9 line 4 for an explanation of the Company's conversion of cost element into FERC accounts.
- f) As previously stated, only one adjustment outside of the 2.7% inflation factor was made. The adjustment removed \$700,000 out of the test period for Kentucky direct spending on account of legal settlements.
- g) Only the 2.7% escalator was used to adjust for inflation. Please see Mr. Josh Densman's Direct Testimony at page 8 line 22 through page 9 line 4 for an explanation of our conversion of cost element into FERC accounts. The other percentages referenced represent FERC allocation rates and not additional escalators.

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- h) These costs were capitalized and thus are not included in the outside services O&M budget or actuals for the base period or forecasted test period. There are no Accenture O&M costs included in the forecasted test period.

Respondent: Josh Densman



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**REQUEST:**

Atmos" response to AG 1-141 Attachment 2 shows actual vendor amounts by vendor name, account number, and date for FY 2011, FY 2012, and the "actual" months of the base period, and AG 1-141(g) states that most of these expenses are "recurring." Also, AG 1-141 Attachment 3 shows vendors and amounts with a designation of "recurring" in the last column, without any documentation to explain and show the amounts are recurring. For each vendor listed below identify the services provided, identify the type of consultant (legal, accounting, lobbying, etc.), explain if amounts are subject to a contract, explain if the services are recurring, and provide supporting documentation to show such amounts are recurring (this information does not need to be provided if already included in the response to AG 1-143, and this information should be provided in related follow-ups to AG 1-143 also included in this second group of data requests to Atmos):

- a. Blue Fish Development Group, Buchanan Technologies, Equity Administration Solutions, Inc., Fischer and Dority, High Profile Inc., Invensys Systems Inc., Management Decisions Inc., Milestone Solutions, Inc., Professional Alternatives of Houston, LLC, RR Donnelley Inc., Sogeti USA LLC, Special Counsel, Ubisense Inc., Zumpano Patricios Winker and Bresnahan LLC, AI Staffing and Spherion, Spherion LLC, (explain the difference between "AL Staffing and Spherion" and "Spherion"), Decision Analyst Inc., George R. Fusner (Claim Settlement of \$259,463), Harris McBurney Company Inc., King Pipeline and Utility Company Inc., and Secured Futures Pooled Special Needs Trust (Claims Settlement of \$440,537).
- b. Per Attachment 2, page 8 and part of 9, and page 12, explain why the vendor names are not provided and provide the related vendor names.
- c. Per Attachment 2, page 8, provide the previously requested information for the credit amounts related to the description "J/E Liberty Sale" of \$109,221 and \$262,983.

**RESPONSE:**

Pursuant to an Agreement reached with the OAG on September 16, 2013, the Company will provide the following information for subpart (a):

- 1) Base Period -
  - The six largest invoices per vendor for the "actual costs included in the base period August 2012 to February 2013".

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- The six largest invoices per vendor for the remaining five months of the base period March 2013 through July 31, 2013 for which they should now have some actual information.
- 2) Fiscal Year 2012 not included in Base Period (January 1 to July 31, 2012) -
- The three largest invoices per vendor for all actual costs incurred for the period January 1 to July 31, 2012.
- 3) No invoices required for FY 2011 unless subsequently requested by the OAG.
- a) Please see Attachment 1 for a description of the vendors, Attachment 2 for a summary of the invoices pulled, Attachment 3 for a copy of vendor contracts, Attachment 4 for the requested invoices for the period January 2012 through July 2012, Attachment 5 for the requested invoices for the period August 2012 through February 2013, and Attachment 6 for the March 2013 through July 2013. Please note that some vendors may not have had the requested number of invoices during the period and the Company has provided the invoices that are available. Also, the vendor contracts provided in Attachment 3 are Confidential.
- b) The detail that was provided included all of the account activity. When the invoice goes through the Company's accounts payable system, the vendor name will show up when the data is pulled for the GL report. However, some journal entries, such as monthly amounts accrued, will not have an associated invoice when the entry is made and the vendor name will not show up in the GL report.
- c) The \$109,221 and \$262,983 journal entries were made to remove incorrectly coded expenses and ultimately resulted in a reduction to the expense allocated to Kentucky. These entries were not carried forward in the forecasted period.

**ATTACHMENTS:**

ATTACHMENT 1 - Atmos Energy Corporation, OAG\_2-67\_Att1 - Vendor Descriptions.pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, OAG\_2-67\_Att2 - Summary of Vendor Invoices.xlsx, 31 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, OAG\_2-67\_Att3 - Vendor Contracts (CONFIDENTIAL).pdf, 150 Pages.

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ATTACHMENT 4 - Atmos Energy Corporation, OAG\_2-67\_Att4 - Invoices Jan12-July12.pdf, 188 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, OAG\_2-67\_Att5 - Invoices Aug12-Feb13.pdf, 530 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, OAG\_2-67\_Att6 - Invoices Mar13-Jul13.pdf, 286 Pages.

Respondent: Josh Densman

Blue Fish Development - Expenses associated with this vendor are recurring. This company performs staff augmentation services.

Buchanan Technologies – Expenses associated with this vendor are recurring. This company performs after-hours service desktop support.

Equity Administration Solutions - Expenses associated with this vendor are recurring. This company provides executive compensation software services.

Fischer and Dority – The legal amounts selected for the law firm for SSU were Liberty related and recorded to CC 1903, which does not allocate.

High Profile Inc. – Expenses associated with this vendor are recurring. This company performs staffing services including filling our temporary staffing needs.

Invensys Systems Inc. – Expenses associated with this vendor are recurring. This company performs staff augmentation services.

Management Decisions Inc. – Most of the expenses associated with this vendor are recurring except those services that were for legal staffing, which are nonrecurring. This company performs staff augmentation and staffing services.

Milestone Solutions Inc. – Expenses associated with this vendor are recurring. This company performs staff augmentation services.

Professional Alternatives of Houston LLC – Expenses associated with this vendor are nonrecurring. This company performs staffing services.

RR Donnelley Inc. – Expenses associated with this vendor are recurring. This company performs SEC filing services.

Sogeti USA LLC – Expenses associated with this vendor are recurring. This company performs staff augmentation services.

Special Counsel – Expenses associated with this vendor are nonrecurring. This company performs legal staffing services.

Ubisense Inc. – Expenses associated with this vendor are recurring. This company performs staff augmentation services.

Zumpano Patricios Winker & Bresnahan LLC – The legal amounts selected for the law firm for SSU were Liberty related and recorded to CC 1903, which does not allocate.

AI Staffing & Spherion – Expenses associated with this vendor are recurring. This company performs staffing services including filling our temporary staffing needs.

Spherion LLC – Expenses associated with this vendor are recurring. This company performs staffing services including filling our temporary staffing needs.

Decision Analyst Inc. – Expenses associated with this vendor are recurring. This company performs customer satisfaction surveys.

George R. Fusner (Claim of Settlement) – Expenses associated with this vendor is non-recurring and has been removed out of the forecasted test period. This involved the settlement of a personal injury.

Harris McBurney Company Inc. – Expenses associated with this vendor are recurring. This company performs contract meter reading for Kentucky operations.

King Pipeline & Utility Company - Expenses associated with this vendor are recurring. This company performs pipeline assessments.

Secured Futures Pooled Special Needs Trust (Claim of Settlement) – Expenses associated with the vendor are non-recurring and have been removed out of the forecasted test period. This involved the settlement of a personal injury.





Company	Cost		Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount	Type	Services Provided	Recurring/ Nonrecurring	Subject to Contract
	Center	FERC											
10	1212	9210 06111	- Contract Labor	12000	201211	2013 AL STAFFING AND SPHERION	AMA1932	11/16/2012	\$ 1,888	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201211	2013 AL STAFFING AND SPHERION	AMA19326	11/21/2012	\$ 22,403	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201211	2013 AL STAFFING AND SPHERION	AMA19358	11/30/2012	\$ 1,394	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201211	2013 AL STAFFING AND SPHERION	AMA19359	11/23/2012	\$ 14,147	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19393	12/7/2012	\$ 1,978	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19394	12/7/2012	\$ 31,248	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19426	12/14/2012	\$ 1,989	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19427	12/14/2012	\$ 38,258	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19464	12/21/2012	\$ 2,134	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19465	12/21/2012	\$ 35,405	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA18497	12/28/2012	\$ 1,859	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201212	2013 AL STAFFING AND SPHERION	AMA19498	12/28/2012	\$ 32,361	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19530	1/4/2013	\$ 1,634	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19531	1/4/2013	\$ 18,639	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19561	1/11/2013	\$ 1,617	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19562	1/11/2013	\$ 32,284	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19563	1/11/2013	\$ 257	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19592	1/18/2013	\$ 1,760	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19593	1/18/2013	\$ 41,459	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19620	1/25/2013	\$ 1,997	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201301	2013 AL STAFFING AND SPHERION	AMA19621	1/25/2013	\$ 36,713	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19555	2/1/2013	\$ 1,955	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19556	2/1/2013	\$ 34,938	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19558	2/8/2013	\$ 1,150	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19567	2/8/2013	\$ 1,825	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19568	2/8/2013	\$ 31,810	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19716	2/15/2013	\$ 1,941	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19717	2/15/2013	\$ 27,345	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19744	2/22/2013	\$ 1,932	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201302	2013 AL STAFFING AND SPHERION	AMA19745	2/22/2013	\$ 27,714	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19772	3/1/2013	\$1,793.90	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19773	3/1/2013	\$22,747.44	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19799	3/8/2013	\$1,324.04	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19800	3/8/2013	\$14,871.50	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19824	3/15/2013	\$1,897.02	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19825	3/15/2013	\$21,337.34	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19851	3/22/2013	\$1,414.96	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19852	3/22/2013	\$18,414.06	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19875	3/29/2013	\$1,665.68	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201303	2013 AL STAFFING AND SPHERION	AMA19876	3/29/2013	\$17,987.24	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19896	4/5/2013	\$1,761.72	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19897	4/5/2013	\$16,711.32	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19906	4/5/2013	\$522.00	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19930	4/12/2013	\$1,625.59	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19931	4/12/2013	\$16,757.88	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19959	4/19/2013	\$1,773.93	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19960	4/19/2013	\$17,267.51	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA19991	4/26/2013	\$1,747.98	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201304	2013 AL STAFFING AND SPHERION	AMA18992	4/26/2013	\$15,963.27	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20023	5/3/2013	\$233.50	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20024	5/3/2013	\$9,372.84	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20057	5/10/2013	\$9,139.60	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20088	5/17/2013	\$9,266.61	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20124	5/24/2013	\$9,103.27	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201305	2013 AL STAFFING AND SPHERION	AMA20156	5/31/2013	\$8,712.13	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201306	2013 AL STAFFING AND SPHERION	AMA20188	6/7/2013	\$7,016.21	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201306	2013 AL STAFFING AND SPHERION	AMA20220	6/14/2013	\$8,828.99	Human Resources	Staffing Services	Recurring	No
10	1212	9210 06111	- Contract Labor	12000	201306	2013 AL STAFFING AND SPHERION	AMA20250	6/21/2013	\$8,147.06	Human Resources	Staffing Services	Recurring	No
10	1135	9230 05111	- Contract Labor	2000	201201	2012 BLUE FISH DEVELOPMENT GROUP	1588	12/6/2011	\$ 4,736	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201202	2012 BLUE FISH DEVELOPMENT GROUP	1607	1/6/2012	\$ 3,126	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201202	2012 BLUE FISH DEVELOPMENT GROUP	1617	1/31/2012	\$ 4,689	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201203	2012 BLUE FISH DEVELOPMENT GROUP	1633	3/6/2012	\$ 4,831	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201204	2012 BLUE FISH DEVELOPMENT GROUP	1643	4/3/2012	\$ 2,273	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201205	2012 BLUE FISH DEVELOPMENT GROUP	1657	5/2/2012	\$ 2,273	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201206	2012 BLUE FISH DEVELOPMENT GROUP	1673	6/5/2012	\$ 1,421	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201208	2012 BLUE FISH DEVELOPMENT GROUP	1687	7/3/2012	\$ 2,179	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201208	2012 BLUE FISH DEVELOPMENT GROUP	1706	7/31/2012	\$ 1,326	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201209	2012 BLUE FISH DEVELOPMENT GROUP	1726	9/4/2012	\$ 1,894	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201211	2013 BLUE FISH DEVELOPMENT GROUP	1764	11/6/2012	\$ 16,434	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201212	2013 BLUE FISH DEVELOPMENT GROUP	1740	10/2/2012	\$ 19,986	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201212	2013 BLUE FISH DEVELOPMENT GROUP	1786	12/4/2012	\$ 4,547	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201302	2013 BLUE FISH DEVELOPMENT GROUP	1806	1/4/2013	\$ 6,157	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201302	2013 BLUE FISH DEVELOPMENT GROUP	1816	1/31/2013	\$ 27,604	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201302	2013 BLUE FISH DEVELOPMENT GROUP	1824	2/4/2013	\$ 53,228	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201303	2013 BLUE FISH DEVELOPMENT GROUP	1841	3/4/2013	\$12,881.75	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201305	2013 BLUE FISH DEVELOPMENT GROUP	1856	4/10/2013	\$6,251.44	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201305	2013 BLUE FISH DEVELOPMENT GROUP	1870	5/3/2013	\$3,451.44	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201306	2013 BLUE FISH DEVELOPMENT GROUP	1888	6/4/2013	\$9,775.21	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 05111	- Contract Labor	2000	201307	2013 BLUE FISH DEVELOPMENT GROUP	1907	7/8/2013	\$7,198.62	Information Technology	Staff Augmentation	Recurring	Yes
10	1137	9230 05111	- Contract Labor	2000	201201	2012 BUCHANAN TECHNOLOGIES	342367	12/21/2011	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230 05111	- Contract Labor	2000	201202	2012 BUCHANAN TECHNOLOGIES	342887	1/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoices Date	Amount	Type	Services Provided	Recurring/ Nonrecurring	Subject to Contract
10	1137	9230	06111 - Contract Labor	2000	201205	2012	BUCHANAN TECHNOLOGIES	343502	2/22/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201204	2012	BUCHANAN TECHNOLOGIES	344057	3/21/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201205	2012	BUCHANAN TECHNOLOGIES	344639	4/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201206	2012	BUCHANAN TECHNOLOGIES	345213	5/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201207	2012	BUCHANAN TECHNOLOGIES	345769	6/25/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201208	2012	BUCHANAN TECHNOLOGIES	346286	7/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201209	2012	BUCHANAN TECHNOLOGIES	346961	8/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201210	2013	BUCHANAN TECHNOLOGIES	347472	9/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201211	2013	BUCHANAN TECHNOLOGIES	348079	10/24/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201212	2013	BUCHANAN TECHNOLOGIES	348612	11/21/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201301	2013	BUCHANAN TECHNOLOGIES	349265	12/18/2012	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201302	2013	BUCHANAN TECHNOLOGIES	349826	1/24/2013	\$ 11,500	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201303	2013	BUCHANAN TECHNOLOGIES	350257	2/22/2013	\$11,500.00	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201304	2013	BUCHANAN TECHNOLOGIES	350871	3/22/2013	\$11,500.00	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201305	2013	BUCHANAN TECHNOLOGIES	351407	4/24/2013	\$11,500.00	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201306	2013	BUCHANAN TECHNOLOGIES	351927	5/24/2013	\$11,500.00	Information Technology	After Hours Service Desk	Recurring	Yes
10	1137	9230	06111 - Contract Labor	2000	201307	2013	BUCHANAN TECHNOLOGIES	352447	6/24/2013	\$7,500.00	Information Technology	After Hours Service Desk	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201202	2012	DECISION ANALYST INC	2011020204	1/12/2012	\$ 31,250	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201206	2012	DECISION ANALYST INC	2012010101	5/3/2012	\$ 31,250	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201208	2012	DECISION ANALYST INC	2012020202	8/17/2012	\$ 31,250	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201211	2013	DECISION ANALYST INC	2012018403	10/19/2012	\$ 31,250	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201301	2013	DECISION ANALYST INC	2012018404	1/7/2013	\$ 31,250	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1227	9210	06111 - Contract Labor	12000	201304	2013	DECISION ANALYST INC	2013008901	4/3/2013	\$31,250.00	Customer Service	Customer Satisfaction Surveys	Recurring	Yes
10	1405	9230	06111 - Contract Labor	2000	201204	2012	EQUITY ADMINISTRATION SOLUTIONS INC	6943	4/17/2012	\$ 1,000	Human Resources	Equity Compensation Software Services	Recurring	Yes
10	1405	9230	06111 - Contract Labor	2000	201208	2012	EQUITY ADMINISTRATION SOLUTIONS INC	6731	8/24/2012	\$ 20,883	Human Resources	Equity Compensation Software Services	Recurring	Yes
10	1903	9210	06121 - Legal	2000	201201	2012	FISCHER AND DORITY	15989	12/12/2011	\$ 7,268	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201202	2012	FISCHER AND DORITY	15703	1/20/2012	\$ 13,659	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201203	2012	FISCHER AND DORITY	15720	2/17/2012	\$ 11,345	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201203	2012	FISCHER AND DORITY	15736	3/12/2012	\$ 5,067	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201205	2012	FISCHER AND DORITY	15755	4/13/2012	\$ 2,190	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201206	2012	FISCHER AND DORITY	15775	5/14/2012	\$ 1,050	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15651	10/6/2011	\$ [5,025]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15675	11/10/2011	\$ [6,760]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15689	12/12/2011	\$ [7,268]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15703	1/20/2012	\$ [13,659]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15720	2/17/2012	\$ [11,345]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15736	3/12/2012	\$ [5,067]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15755	4/13/2012	\$ [2,190]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15775	5/14/2012	\$ [1,050]	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
10	1903	9210	06121 - Legal	2000	201303	2013	FISCHER AND DORITY	15890	3/1/2013	\$3,094.51	Legal	Related to Liberty, CCI903 does not allocate to divisions	Non Recurring	No
50	3307	9030	06112 - Collection Fees	91000	201305	2013	FISCHER AND DORITY	15906	4/10/2013	\$ 9,450	Regulatory	Regulatory Issues in Missouri; not included in filed base and/or forecasted test periods	Non Recurring	No
50	3307	9030	06112 - Collection Fees	91000	201306	2013	FISCHER AND DORITY	15918	5/6/2013	\$ 2,250	Regulatory	Regulatory Issues in Missouri; not included in filed base and/or forecasted test periods	Non Recurring	No
50	3307	9030	06112 - Collection Fees	91000	201306	2013	FISCHER AND DORITY	15929	6/4/2013	\$ 7,980	Regulatory	Regulatory Issues in Missouri; not included in filed base and/or forecasted test periods	Non Recurring	No
50	3304	9250	05418 - Settlement	9000	201209	2012	FUSNER GEORGE R	CH090712	9/7/2012	\$ 259,463	Settlement	Personal Injury Settlement	Non Recurring	No
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35201	12/31/2011	\$ 3,323	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35215	1/7/2012	\$ 3,817	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35232	1/14/2012	\$ 4,021	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35188	12/24/2011	\$ 991	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35202	12/31/2011	\$ 718	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35216	1/7/2012	\$ 1,140	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35233	1/14/2012	\$ 2,169	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35246	1/14/2012	\$ 1,518	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35135	12/24/2011	\$ 4,837	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35189	12/31/2011	\$ 3,706	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35213	1/7/2012	\$ 4,785	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35230	1/14/2012	\$ 8,068	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35243	1/21/2012	\$ 7,627	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35200	12/31/2011	\$ 929	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35214	1/7/2012	\$ 2,101	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35231	1/14/2012	\$ 1,529	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35244	1/14/2012	\$ 1,227	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35259U	1/28/2012	\$ 8,346	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35274	2/4/2012	\$ 4,445	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35289	2/11/2012	\$ 6,188	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35303	2/18/2012	\$ 10,676	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	36245	1/23/2012	\$ 9,208	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35260	1/28/2012	\$ 1,477	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35275	2/4/2012	\$ 1,119	Contractor	Contract Meter Reading	Recurring	Yes
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35290	2/11/2012	\$ 339	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35267-1	1/28/2012	\$ 8,010	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35272	2/4/2012	\$ 5,894	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35287	2/11/2012	\$ 8,732	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	36267	1/28/2012	\$ 7,801	Contractor	Contract Meter Reading	Recurring	Yes
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35267CM	1/28/2012	\$ [7,801]	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35258	1/28/2012	\$ 1,347	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35273	2/4/2012	\$ 1,213	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35288	2/11/2012	\$ 1,534	Contractor	Contract Meter Reading	Recurring	Yes
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35302	2/18/2012	\$ 1,238	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35289	2/13/2012	\$ 2,600	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35315	2/25/2012	\$ 10,198	Contractor	Contract Meter Reading	Recurring	Yes
50	2636	9020	06111 - Contract Labor	9000	201203	2012	HARRIS M							



















Company	Cost		Service	Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount	Type	Services Provided	Recurring/ Nonrecurring	Subject to Contract
	Center	FERC												
10	1407	9210 06111	- Contract Labor	2000	201302	2013	HIGH PROFILE INC	43268	2/25/2013	\$ 312	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43271	2/25/2013	\$1,236.19	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43360	3/4/2013	\$1,163.60	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43453	3/11/2013	\$1,206.11	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43554	3/18/2013	\$1,152.00	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43654	3/25/2013	\$701.54	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43361	3/4/2013	\$1,072.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43454	3/11/2013	\$1,072.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43555	3/18/2013	\$1,072.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43655	3/25/2013	\$1,158.40	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43358	3/4/2013	\$2,599.13	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43451	3/11/2013	\$3,474.56	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43552	3/18/2013	\$1,914.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201303	2013	HIGH PROFILE INC	43653	3/25/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201303	2013	HIGH PROFILE INC	43357	3/4/2013	\$156.08	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	43755	4/1/2013	\$1,152.00	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	43864	4/8/2013	\$1,152.00	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	43974	4/15/2013	\$1,152.00	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	44089	4/22/2013	\$1,152.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43796	4/1/2013	\$825.60	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43865	4/8/2013	\$1,254.40	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43975	4/15/2013	\$1,177.60	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	44090	4/22/2013	\$1,206.40	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43753	4/1/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43862	4/8/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	43972	4/15/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201304	2013	HIGH PROFILE INC	44087	4/22/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	43971	4/15/2013	\$156.08	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201304	2013	HIGH PROFILE INC	44086	4/22/2013	\$156.08	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201305	2013	HIGH PROFILE INC	41264	10/22/2012	\$1,292.08	Human Resources	Staffing Services	Recurring	No
10	1108	9230 06111	- Contract Labor	2000	201305	2013	HIGH PROFILE INC	44204	4/29/2013	\$1,292.80	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44205	4/29/2013	\$1,158.40	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44321	5/6/2013	\$1,225.60	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44444	5/13/2013	\$1,139.20	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44572	5/20/2013	\$857.60	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44683	5/27/2013	\$1,158.40	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	43266	2/25/2013	\$696.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44202	4/29/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44319	5/6/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44442	5/13/2013	\$1,740.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44570	5/20/2013	\$1,829.72	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201305	2013	HIGH PROFILE INC	44691	5/27/2013	\$1,968.38	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201305	2013	HIGH PROFILE INC	44441	5/13/2013	\$156.08	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201305	2013	HIGH PROFILE INC	44690	5/27/2013	\$78.04	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	44940	6/10/2013	\$1,040.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	45082	6/17/2013	\$1,040.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	45222	6/24/2013	\$1,040.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	44939	6/10/2013	\$1,187.20	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	45081	6/17/2013	\$1,187.20	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	45221	6/24/2013	\$1,017.60	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	44689	5/27/2013	\$2,082.96	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	44815	6/3/2013	\$1,392.00	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	44936	6/10/2013	\$2,846.53	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201306	2013	HIGH PROFILE INC	45078	6/17/2013	\$2,667.09	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	45077	6/17/2013	\$443.85	Human Resources	Staffing Services	Recurring	No
10	1503	9210 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	44937	6/10/2013	\$600.00	Human Resources	Staffing Services	Recurring	No
10	1503	9210 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	45079	6/17/2013	\$750.00	Human Resources	Staffing Services	Recurring	No
10	1503	9210 06111	- Contract Labor	2000	201306	2013	HIGH PROFILE INC	45219	6/24/2013	\$750.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45353	7/1/2013	\$1,040.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45484	7/8/2013	\$929.50	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45612	7/15/2013	\$1,196.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45740	7/22/2013	\$1,196.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45352	7/1/2013	\$1,072.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45483	7/8/2013	\$486.40	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45611	7/15/2013	\$1,120.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45739	7/22/2013	\$1,017.60	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45861	7/29/2013	\$1,024.00	Human Resources	Staffing Services	Recurring	No
10	1227	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45863	7/29/2013	\$1,110.40	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45218	6/24/2013	\$3,161.91	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45349	7/1/2013	\$3,531.65	Human Resources	Staffing Services	Recurring	No
10	1228	9210 06111	- Contract Labor	12000	201307	2013	HIGH PROFILE INC	45480	7/8/2013	\$2,175.01	Human Resources	Staffing Services	Recurring	No
10	1407	9210 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45348	7/1/2013	\$160.96	Human Resources	Staffing Services	Recurring	No
10	1503	9210 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45350	7/1/2013	\$750.00	Human Resources	Staffing Services	Recurring	No
10	1503	9210 06111	- Contract Labor	2000	201307	2013	HIGH PROFILE INC	45481	7/8/2013	\$600.00	Human Resources	Staffing Services	Recurring	No
10	1135	9230 06111	- Contract Labor	2000	201209	2012	INVENSY SYSTEMS INC	92853288	9/5/2012	\$ 20,124	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111	- Contract Labor	2000	201304	2013	INVENSY SYSTEMS INC	92956683	4/23/2013	\$22,014.63	Information Technology	Staff Augmentation	Recurring	Yes
50	3444	8500 06111	- Contract Labor	91000	201209	2012	KING PIPELINE AND UTILITY COMPANY INC	SP1859	9/24/2012	\$ 3,100	Contractor	Transmission Pipeline Assessment	Non Recurring	Yes
50	3444	8560 06111	- Contract Labor	9000	201212	2013	KING PIPELINE AND UTILITY COMPANY INC	INV121012	12/10/2012	\$ 111,181	Contractor	Transmission Pipeline Assessment	Recurring	Yes
50	3444	8560 06111	- Contract Labor	9000	201301	2013	KING PIPELINE AND UTILITY COMPANY INC	SP19314	12/28/2012	\$ 881	Contractor	Transmission Pipeline Assessment	Recurring	Yes
10	1137	9230 06111	- Contract Labor	2000	201204	2012	MANAGEMENT DECISIONS INC	179374	3/22/2012	\$ 1,975	Information Technology	Staff Augmentation	Recurring	No
10	1137	9230 06111	- Contract Labor	2000	201204	2012	MANAGEMENT DECISIONS INC	179376	3/22/2012	\$ 1,983	Information Technology	Staff Augmentation	Recurring	No





Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount	Type	Services Provided	Recurring/Nonrecurring	Subject to Contract
10	1156	9230	06111	Contract Labor	12000	201207	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012162	7/9/2012	\$ 870	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201207	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	\$ 8,520	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	2000	201207	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	\$ 23,880	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	\$ 3,720	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	\$ 720	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012188	8/13/2012	\$ 840	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	201245	2/29/2012	\$ 3,120	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	\$ (3,720)	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	\$ (720)	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201208	2012 MILESTONE SOFTWARE SOLUTIONS INC	201245	2/29/2012	\$ (3,120)	Information Technology	Staff Augmentation	Recurring	No
10	1156	9200	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2011179	8/15/2011	\$ 23,100	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012185	8/9/2012	\$ 7,680	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012186	8/9/2012	\$ 10,110	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012187	8/9/2012	\$ 15,240	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012212	9/11/2012	\$ 19,200	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012213	9/11/2012	\$ 3,780	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012214	9/11/2012	\$ 14,400	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012186	8/9/2012	\$ 10,110	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201209	2012 MILESTONE SOFTWARE SOLUTIONS INC	2012218	9/11/2012	\$ 19,548	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201210	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012238	10/8/2012	\$ 19,680	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201210	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012239	10/8/2012	\$ 23,040	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201210	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012242	10/10/2012	\$ 22,637	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201211	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012268	11/6/2012	\$ 19,680	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201211	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012270	11/6/2012	\$ 2,880	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201211	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012271	11/6/2012	\$ 15,749	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201211	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012269	11/6/2012	\$ 21,243	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201212	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012295	12/10/2012	\$ 17,520	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201212	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012296	12/10/2012	\$ 720	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201212	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012300	12/4/2012	\$ 17,280	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201212	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012297	12/10/2012	\$ 16,800	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	201312	1/11/2013	\$ 18,340	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	20133	1/11/2013	\$ 12,515	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	20134	1/14/2013	\$ 22,080	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	20135	1/14/2013	\$ 960	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	2012297	12/10/2012	\$ -	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201301	2013 MILESTONE SOFTWARE SOLUTIONS INC	20133	1/11/2013	\$ 12,025	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201302	2013 MILESTONE SOFTWARE SOLUTIONS INC	201322	2/6/2013	\$ 18,240	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201302	2013 MILESTONE SOFTWARE SOLUTIONS INC	201323	2/6/2013	\$ 900	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201302	2013 MILESTONE SOFTWARE SOLUTIONS INC	201324	2/6/2013	\$ 12,172	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201302	2013 MILESTONE SOFTWARE SOLUTIONS INC	201325	2/6/2013	\$ 22,680	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201302	2013 MILESTONE SOFTWARE SOLUTIONS INC	201324	2/6/2013	\$ 12,668	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201303	2013 MILESTONE SOFTWARE SOLUTIONS INC	201331	3/1/2013	\$21,840.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201303	2013 MILESTONE SOFTWARE SOLUTIONS INC	201332	3/1/2013	\$480.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201303	2013 MILESTONE SOFTWARE SOLUTIONS INC	201333	3/1/2013	\$20,640.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201303	2013 MILESTONE SOFTWARE SOLUTIONS INC	201357	3/1/2013	\$11,978.40	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201303	2013 MILESTONE SOFTWARE SOLUTIONS INC	201357	3/1/2013	\$14,061.60	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201304	2013 MILESTONE SOFTWARE SOLUTIONS INC	201375	4/4/2013	\$24,180.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201304	2013 MILESTONE SOFTWARE SOLUTIONS INC	201376	4/4/2013	\$6,028.20	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201304	2013 MILESTONE SOFTWARE SOLUTIONS INC	201378	4/4/2013	\$120.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201304	2013 MILESTONE SOFTWARE SOLUTIONS INC	201379	4/8/2013	\$90,960.00	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201304	2013 MILESTONE SOFTWARE SOLUTIONS INC	201376	4/4/2013	\$29,431.80	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201305	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013104	5/8/2013	\$27,692.40	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201305	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013105	5/8/2013	\$25,080.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201305	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013112	5/20/2013	\$26,400.00	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201305	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013104	5/8/2013	\$1,767.60	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201306	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013127	6/5/2013	\$10,643.40	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201306	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013128	6/5/2013	\$4,800.00	Information Technology	Staff Augmentation	Recurring	No
10	1156	9230	06111	Contract Labor	12000	201306	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013129	6/5/2013	\$4,800.00	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201306	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013127	6/5/2013	\$3,936.60	Information Technology	Staff Augmentation	Recurring	No
10	1903	9210	06111	Contract Labor	2000	201307	2013 MILESTONE SOFTWARE SOLUTIONS INC	2013174	7/12/2013	\$22,299.60	Information Technology	Staff Augmentation	Recurring	No
10	1134	9210	06111	Contract Labor	2000	201210	2013 PROFESSIONAL ALTERNATIVES OF HOUSTON LLC	DHTSG0105	10/9/2012	\$ 16,975	Information Technology	Staffing Services	Non Recurring	No
10	1501	9520	06111	Contract Labor	2000	201205	2012 R R DONNELLEY RECEIVABLES INC	1234228400	5/17/2012	\$ 3,175	Legal	SEC Filing Services	Recurring	No
50	3304	9250	05418	Settlement	9000	201209	2012 SECURED FUTURES POOLED SPECIAL NEEDS TRUST	CHE090712	9/7/2012	\$ 440,537	Settlement	Personal Injury Settlement	Non Recurring	No
10	1134	9200	06111	Contract Labor	2000	201207	2012 SOGETI USA LLC	214829	6/8/2012	\$ 16,500	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	205801	3/8/2012	\$ 6,400	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	208724	4/11/2012	\$ 17,600	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	211966	5/21/2012	\$ 16,800	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	217613	7/11/2012	\$ 16,800	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	220501	8/10/2012	\$ 16,560	Information Technology	Staff Augmentation	Recurring	No
10	1134	9200	06111	Contract Labor	2000	201209	2012 SOGETI USA LLC	222235	9/6/2012	\$ 13,360	Information Technology	Staff Augmentation	Recurring	No
10	1501	9230	06111	Contract Labor	2000	201212	2013 SPECIAL COUNSEL	5439866	12/9/2012	\$ 1,800	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201212	2013 SPECIAL COUNSEL	5458667	12/16/2012	\$ 1,620	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5431168	12/2/2012	\$ 1,406	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5468695	12/13/2012	\$ 1,215	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5477578	12/30/2012	\$ 675	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5485416	1/6/2013	\$ 1,271	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5498236	1/13/2013	\$ 1,339	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5509841	1/20/2013	\$ 135	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	5521751	1/27/2013	\$ 1,406	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201301	2013 SPECIAL COUNSEL	6418583	11/25/2012	\$ 518	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111	Contract Labor	2000	201302	2013 SPECIAL COUNSEL	5534738	2/3/2013	\$ 1,373	Legal	Legal Staffing	Non Recurring	No

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount	Type	Services Provided	Recurring/Nonrecurring	Subject to Contract
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5548119	2/10/2013	\$ 1,170	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5559574	2/17/2013	\$ 1,373	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5571618	2/24/2013	\$ 585	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5584879	3/3/2013	\$573.75	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5597846	3/10/2013	\$652.50	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5609582	3/17/2013	\$247.50	Legal	Legal Staffing	Non Recurring	No
10	1501	9230	06111 - Contract Labor	2000	201304	2013	SPECIAL COUNSEL	5621026	3/24/2013	\$382.50	Legal	Legal Staffing	Non Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10218125	1/16/2012	\$ (10)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10218183	12/18/2011	\$ (15)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10231424	12/25/2011	\$ 39,449	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10235697	12/25/2011	\$ 5	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10242612	12/25/2011	\$ (394)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10254851	1/1/2012	\$ 36,088	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10282586	1/8/2012	\$ 35,620	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10296951	1/8/2012	\$ (546)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10310396	1/15/2012	\$ 40,299	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10310399	1/15/2012	\$ 184	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10338771	1/22/2012	\$ 38,635	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10343756	1/22/2012	\$ 4	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10368119	1/29/2012	\$ 34,591	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10373281	1/29/2012	\$ 546	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10395849	2/5/2012	\$ 33,607	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10423465	2/12/2012	\$ 32,736	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10448588	2/19/2012	\$ 32,056	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10461896	2/19/2012	\$ (44)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10461905	2/19/2012	\$ (1)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10382984	1/29/2012	\$ 111	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10473892	2/26/2012	\$ 31,540	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10499830	3/4/2012	\$ 29,636	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10499831	3/4/2012	\$ 4,562	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10524085	3/11/2012	\$ 29,369	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10524086	3/11/2012	\$ 40	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10535689	3/11/2012	\$ (1,579)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10535710	3/11/2012	\$ (2,516)	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10549688	3/18/2012	\$ 28,215	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10579272	3/25/2012	\$ 84	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10575621	3/25/2012	\$ 28,037	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10600030	4/1/2012	\$ 26,190	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10626855	4/8/2012	\$ 22,573	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10649800	4/15/2012	\$ 17,626	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10675280	4/22/2012	\$ 16,367	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10588430	3/25/2012	\$ 75	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10699189	4/29/2012	\$ 14,810	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10723981	5/6/2012	\$ 13,701	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10750767	5/13/2012	\$ 12,353	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10776182	5/20/2012	\$ 11,437	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10802847	5/27/2012	\$ 11,550	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201206	2012	SPHERION STAFFING LLC	10826983	6/3/2012	\$ 4,028	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10853463	6/10/2012	\$ 3,809	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201206	2012	SPHERION STAFFING LLC	10876433	6/17/2012	\$ 2,595	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201206	2012	SPHERION STAFFING LLC	10900714	6/24/2012	\$ 2,005	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10923253	7/1/2012	\$ 1,849	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10949562	7/8/2012	\$ 680	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10971391	7/15/2012	\$ 733	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10994578	7/22/2012	\$ 794	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11017190	7/29/2012	\$ 175	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11097399	8/19/2012	\$ 1,822	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119211	8/26/2012	\$ 25,916	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119213	8/26/2012	\$ 788	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119405	8/28/2012	\$ 27	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11138527	9/2/2012	\$ 23,290	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11138529	9/2/2012	\$ 865	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11138784	9/2/2012	\$ 27	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11162464	9/9/2012	\$ 17,287	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11162466	9/9/2012	\$ 671	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11182777	9/16/2012	\$ 20,094	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11182781	9/16/2012	\$ 865	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11203367	9/23/2012	\$ 18,602	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11203371	8/23/2012	\$ 600	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11223612	9/30/2012	\$ 865	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11223609	9/30/2012	\$ 16,786	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243869	10/7/2012	\$ 16,063	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243870	10/7/2012	\$ 552	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243873	10/7/2012	\$ 649	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263717	10/14/2012	\$ 16,478	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263718	10/14/2012	\$ 579	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263721	10/14/2012	\$ 865	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282785	10/21/2012	\$ 40,223	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282786	10/21/2012	\$ 613	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282789	10/21/2012	\$ 865	Human Resources	Staffing Services	Recurring	No
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11303413	10/28/2012	\$ 38,473	Human Resources	Staffing Services	Recurring	No





Company	Cost		Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount	Type	Services Provided	Recurring/ Nonrecurring	Subject to Contract
	Center	SubAccount											
10	1135	9230 06111 - Contract Labor	2000	201201	2012	UBISENSE INC	541	1/1/2012	\$ 770	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201201	2012	UBISENSE INC	542	1/1/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201204	2012	UBISENSE INC	638	4/20/2012	\$ 12,700	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201204	2012	UBISENSE INC	641	4/20/2012	\$ 5,110	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201204	2012	UBISENSE INC	661	4/20/2012	\$ 9,310	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201204	2012	UBISENSE INC	663	4/20/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201205	2012	UBISENSE INC	697	5/17/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201205	2012	UBISENSE INC	700	5/17/2012	\$ 1,330	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201206	2012	UBISENSE INC	760	6/20/2012	\$ 4,270	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201206	2012	UBISENSE INC	761	6/20/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201207	2012	UBISENSE INC	778	7/18/2012	\$ 3,150	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201207	2012	UBISENSE INC	793	7/19/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201209	2012	UBISENSE INC	862	9/14/2012	\$ 6,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201212	2013	UBISENSE INC	896	9/25/2012	\$ 4,250	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201212	2013	UBISENSE INC	936	10/24/2012	\$ 2,000	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201212	2013	UBISENSE INC	978	11/30/2012	\$ 19,166	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201212	2013	UBISENSE INC	983	11/30/2012	\$ 2,015	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201301	2013	UBISENSE INC	1055	1/22/2013	\$ 20,000	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111 - Contract Labor	2000	201301	2013	UBISENSE INC	1058	1/22/2013	\$ 8,190	Information Technology	Staff Augmentation	Recurring	No
10	1135	9230 06111 - Contract Labor	2000	201303	2013	UBISENSE INC	1153	3/20/2013	\$20,000.00	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111 - Contract Labor	2000	201304	2013	UBISENSE INC	1222	4/18/2013	\$10,000.00	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111 - Contract Labor	2000	201305	2013	UBISENSE INC	1259	5/21/2013	\$10,000.00	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111 - Contract Labor	2000	201306	2013	UBISENSE INC	1306	6/17/2013	\$10,000.00	Information Technology	Staff Augmentation	Recurring	Yes
10	1135	9230 06111 - Contract Labor	2000	201307	2013	UBISENSE INC	1361	7/18/2013	\$10,000.00	Information Technology	Staff Augmentation	Recurring	Yes
10	1903	9210 06121 - Legal	2000	201201	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	56	11/30/2011	\$ 19,202	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201202	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	64	12/31/2011	\$ 21,547	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201203	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	68	1/31/2012	\$ 37,934	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201203	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	75	2/19/2012	\$ 38,820	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201205	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	80	4/3/2012	\$ 20,331	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201205	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	86	4/30/2012	\$ 10,898	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201206	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	91	5/31/2012	\$ 19,583	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201208	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	97	6/30/2012	\$ 4,000	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	101	7/31/2012	\$ -	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	108	8/31/2012	\$ -	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	47	10/12/2011	\$ (9,219)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	52	11/3/2011	\$ (12,377)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	56	11/30/2011	\$ (19,202)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	64	12/31/2011	\$ (21,647)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	68	1/31/2012	\$ (37,934)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	75	2/19/2012	\$ (38,820)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	80	4/3/2012	\$ (20,331)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	86	4/30/2012	\$ (10,898)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	91	5/31/2012	\$ (19,583)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201209	2012	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	97	6/30/2012	\$ (4,000)	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No
10	1903	9210 06121 - Legal	2000	201210	2013	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	112	9/30/2012	\$ 633	Legal	Related to Liberty, CC1903 does not allocate to divisions	Non Recurring	No



Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18076	1/20/2012	\$ 21,464
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18104	1/27/2012	\$ 20,475
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18135	2/3/2012	\$ 17,755
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18193	2/17/2012	\$ 17,322
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18050	1/13/2012	\$ 17,245
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18014	1/6/2012	\$ 16,613
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18163	2/10/2012	\$ 16,242
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18225	2/24/2012	\$ 15,599
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18253	3/2/2012	\$ 14,286
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18283	3/9/2012	\$ 13,130
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18314	3/16/2012	\$ 11,899
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18345	3/23/2012	\$ 11,062
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18376	3/30/2012	\$ 10,582
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18388	4/5/2012	\$ 10,219
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18441	4/13/2012	\$ 9,391
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18473	4/20/2012	\$ 9,213
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18506	4/27/2012	\$ 9,187
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18539	4/27/2012	\$ 8,907
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18593	5/15/2012	\$ 6,037
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18567	5/11/2012	\$ 5,607
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18134	2/2/2012	\$ 3,618
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18075	1/20/2012	\$ 3,576
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18124	2/24/2012	\$ 3,574
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18103	1/27/2012	\$ 3,519
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18602	5/25/2012	\$ 3,471
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18162	2/10/2012	\$ 3,412
10	1212	9210 06111 - Contract Labor		12000	201202	2012	AL STAFFING AND SPHERION	AMA18192	2/17/2012	\$ 3,407
10	1212	9210 06111 - Contract Labor		12000	201206	2012	AL STAFFING AND SPHERION	AMA18628	6/13/2012	\$ 3,327
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18387	4/5/2012	\$ 3,324
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18313	3/16/2012	\$ 3,266
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18566	5/11/2012	\$ 3,256
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18282	3/9/2012	\$ 3,199
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18252	3/2/2012	\$ 3,111
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18505	4/27/2012	\$ 3,083
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18592	5/18/2012	\$ 3,071
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18375	3/30/2012	\$ 3,009
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18538	5/4/2012	\$ 2,955
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	A18013	1/6/2012	\$ 2,935
10	1212	9210 06111 - Contract Labor		12000	201203	2012	AL STAFFING AND SPHERION	AMA18344	3/23/2012	\$ 2,935
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18472	4/20/2012	\$ 2,925
10	1212	9210 06111 - Contract Labor		12000	201205	2012	AL STAFFING AND SPHERION	AMA18601	5/25/2012	\$ 2,870
10	1212	9210 06111 - Contract Labor		12000	201204	2012	AL STAFFING AND SPHERION	AMA18440	4/13/2012	\$ 2,823
10	1212	9210 06111 - Contract Labor		12000	201206	2012	AL STAFFING AND SPHERION	AMA18627	6/13/2012	\$ 2,803
10	1212	9210 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18049	1/13/2012	\$ 2,671
10	1212	9210 06111 - Contract Labor		12000	201206	2012	AL STAFFING AND SPHERION	AMA18650	6/8/2012	\$ 2,024
10	1212	9210 06111 - Contract Labor		12000	201206	2012	AL STAFFING AND SPHERION	AMA18700	6/22/2012	\$ 1,860
10	1212	9210 06111 - Contract Labor		12000	201206	2012	AL STAFFING AND SPHERION	AMA18677	6/15/2012	\$ 1,819
10	1212	9210 06111 - Contract Labor		12000	201207	2012	AL STAFFING AND SPHERION	AMA18725	6/29/2012	\$ 1,758
10	1212	9210 06111 - Contract Labor		12000	201207	2012	AL STAFFING AND SPHERION	AMA18791	7/20/2012	\$ 138
10	1228	9230 06111 - Contract Labor		12000	201201	2012	AL STAFFING AND SPHERION	AMA18054	1/20/2012	\$ 60
10	1135	9230 06111 - Contract Labor		2000	201203	2012	BLUE FISH DEVELOPMENT GROUP	1633	3/6/2012	\$ 4,831
10	1135	9230 06111 - Contract Labor		2000	201201	2012	BLUE FISH DEVELOPMENT GROUP	1588	12/6/2011	\$ 4,736
10	1135	9230 06111 - Contract Labor		2000	201202	2012	BLUE FISH DEVELOPMENT GROUP	1617	1/31/2012	\$ 4,689
10	1135	9230 06111 - Contract Labor		2000	201202	2012	BLUE FISH DEVELOPMENT GROUP	1607	1/6/2012	\$ 3,126
10	1135	9230 06111 - Contract Labor		2000	201204	2012	BLUE FISH DEVELOPMENT GROUP	1643	4/3/2012	\$ 2,273
10	1135	9230 06111 - Contract Labor		2000	201205	2012	BLUE FISH DEVELOPMENT GROUP	1657	5/1/2012	\$ 2,273
10	1135	9230 06111 - Contract Labor		2000	201206	2012	BLUE FISH DEVELOPMENT GROUP	1673	6/5/2012	\$ 1,421
10	1137	9230 06111 - Contract Labor		2000	201201	2012	BUCHANAN TECHNOLOGIES	342367	12/21/2011	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201202	2012	BUCHANAN TECHNOLOGIES	342887	1/24/2012	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201203	2012	BUCHANAN TECHNOLOGIES	343502	2/22/2012	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201204	2012	BUCHANAN TECHNOLOGIES	344057	3/21/2012	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201205	2012	BUCHANAN TECHNOLOGIES	344639	4/24/2012	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201206	2012	BUCHANAN TECHNOLOGIES	345213	5/24/2012	\$ 11,500
10	1137	9230 06111 - Contract Labor		2000	201207	2012	BUCHANAN TECHNOLOGIES	345769	6/25/2012	\$ 11,500
10	1227	9210 06111 - Contract Labor		12000	201202	2012	DECISION ANALYST INC	2011020204	1/12/2012	\$ 31,250
10	1227	9210 06111 - Contract Labor		12000	201206	2012	DECISION ANALYST INC	2012010101	5/1/2012	\$ 31,250
10	1405	9230 06111 - Contract Labor		2000	201204	2012	EQUITY ADMINISTRATION SOLUTIONS INC	6343	4/17/2012	\$ 1,000
10	1903	9210 06121 - Legal		2000	201202	2012	FISCHER AND DORITY	15703	1/20/2012	\$ 13,659
10	1903	9210 06121 - Legal		2000	201203	2012	FISCHER AND DORITY	15720	2/17/2012	\$ 11,345
10	1903	9210 06121 - Legal		2000	201201	2012	FISCHER AND DORITY	15689	12/12/2011	\$ 7,268
10	1903	9210 06121 - Legal		2000	201203	2012	FISCHER AND DORITY	15736	3/12/2012	\$ 5,067
10	1903	9210 06121 - Legal		2000	201205	2012	FISCHER AND DORITY	15755	4/13/2012	\$ 2,190
10	1903	9210 06121 - Legal		2000	201206	2012	FISCHER AND DORITY	15775	5/14/2012	\$ 1,050
50	2636	9020 06111 - Contract Labor		9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35371	3/24/2012	\$ 12,655
50	2636	9020 06111 - Contract Labor		9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35437	4/21/2012	\$ 11,970
50	2636	9020 06111 - Contract Labor		9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35517	5/19/2012	\$ 11,522
50	2636	9020 06111 - Contract Labor		9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35696	7/21/2012	\$ 10,805
50	2636	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35303	2/18/2012	\$ 10,676
50	2636	9020 06111 - Contract Labor		9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35604	6/16/2012	\$ 10,587
50	2636	9020 06111 - Contract Labor		9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35624	6/23/2012	\$ 10,266
50	2636	9020 06111 - Contract Labor		9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35315	2/25/2012	\$ 10,198
50	2636	9020 06111 - Contract Labor		9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35368	3/17/2012	\$ 9,981
50	2636	9020 06111 - Contract Labor		9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35421	4/14/2012	\$ 9,446
50	2636	9020 06111 - Contract Labor		9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35494	5/12/2012	\$ 9,412
50	2636	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	36245	1/21/2012	\$ 9,208
50	2734	9020 06111 - Contract Labor		9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35314	2/25/2012	\$ 9,051
50	2636	9020 06111 - Contract Labor		9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35538	5/26/2012	\$ 8,897
50	2734	9020 06111 - Contract Labor		9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35593	5/26/2012	\$ 8,818
50	2734	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35287	2/11/2012	\$ 8,732
50	2636	9020 06111 - Contract Labor		9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35453	4/28/2012	\$ 8,525
50	2734	9020 06111 - Contract Labor		9000	201305	2012	HARRIS MCBURNEY COMPANY INC	35434	4/21/2012	\$ 8,367
50	2734	9020 06111 - Contract Labor		9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35450	4/28/2012	\$ 8,367
50	2636	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35259U	1/28/2012	\$ 8,346
50	2734	9020 06111 - Contract Labor		9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35370	3/24/2012	\$ 8,335
50	2734	9020 06111 - Contract Labor		9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35230	1/14/2012	\$ 8,068
50	2734	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35267-1	1/28/2012	\$ 8,010
50	2734	9020 06111 - Contract Labor		9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35356	3/17/2012	\$ 7,910
50	2734	9020 06111 - Contract Labor		9000	201202	2012	HARRIS MCBURNEY COMPANY INC	36267	1/28/2012	\$ 7,801
50	2734	9020 06111 - Contract Labor		9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35301	2/18/2012	\$ 7,661
50	2734	9020 06111 - Contract Labor		9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35243	1/21/2012	\$ 7,627
50	2734	9020 06111 - Contract Labor		9000						

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35486	5/12/2012	\$ 6,247
50	2636	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35405	4/7/2012	\$ 6,236
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35289	2/11/2012	\$ 6,188
50	2734	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35401	4/7/2012	\$ 6,001
50	2734	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35272	2/4/2012	\$ 5,984
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	36467	5/5/2012	\$ 5,974
50	2734	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35659	7/7/2012	\$ 5,801
50	2636	8740	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35386	3/31/2012	\$ 5,470
50	2734	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35384	3/31/2012	\$ 5,434
50	2636	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35661	7/7/2012	\$ 5,023
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35135	12/24/2011	\$ 4,817
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35213	1/7/2012	\$ 4,785
50	2636	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35274	2/4/2012	\$ 4,445
50	2734	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	36326	3/3/2012	\$ 4,422
50	2636	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35470	5/5/2012	\$ 4,297
50	2636	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	36646	6/30/2012	\$ 4,253
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35554	6/2/2012	\$ 4,050
50	2734	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35642	6/30/2012	\$ 4,036
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35232	1/14/2012	\$ 4,021
50	2636	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35559	6/2/2012	\$ 3,881
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35215	1/7/2012	\$ 3,817
50	2734	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35159	12/31/2011	\$ 3,706
50	2636	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35328	3/3/2012	\$ 3,553
50	2636	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35201	12/31/2011	\$ 3,323
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35490	5/24/2012	\$ 2,781
50	2735	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35419	4/14/2012	\$ 2,760
50	2735	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35579	6/9/2012	\$ 2,712
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35489	5/5/2012	\$ 2,659
50	2735	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35678	7/14/2012	\$ 2,461
50	2735	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35403	4/7/2012	\$ 2,366
50	2735	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35342	3/30/2012	\$ 2,318
50	2735	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35357	3/17/2012	\$ 2,263
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35233	1/14/2012	\$ 2,169
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35214	1/7/2012	\$ 2,101
50	2735	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35603	6/16/2012	\$ 2,018
50	2636	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35289	2/11/2012	\$ 2,000
50	2638	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35626	6/23/2012	\$ 1,924
50	2735	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35880	7/7/2012	\$ 1,882
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35514	5/19/2012	\$ 1,780
50	2735	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35327	3/3/2012	\$ 1,775
50	2735	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35557	6/2/2012	\$ 1,705
50	2735	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35694	7/21/2012	\$ 1,701
50	2638	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35520	5/19/2012	\$ 1,662
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35288	2/11/2012	\$ 1,534
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35231	1/14/2012	\$ 1,529
50	2638	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35583	6/9/2012	\$ 1,529
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35246	1/14/2012	\$ 1,518
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35260	1/28/2012	\$ 1,477
50	2638	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35540	5/26/2012	\$ 1,397
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35436	4/21/2012	\$ 1,363
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35258	1/28/2012	\$ 1,347
50	2735	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35372	3/24/2012	\$ 1,283
50	2735	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35385	3/31/2012	\$ 1,262
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35302	2/18/2012	\$ 1,238
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35244	1/14/2012	\$ 1,227
50	2735	9020	06111 - Contract Labor	9000	201203	2012	HARRIS MCBURNEY COMPANY INC	35316	2/25/2012	\$ 1,223
50	2735	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35273	2/4/2012	\$ 1,218
50	2735	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35622	6/23/2012	\$ 1,148
50	2638	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35605	6/16/2012	\$ 1,146
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35216	1/7/2012	\$ 1,140
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35275	2/4/2012	\$ 1,119
50	2735	9030	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35712	7/28/2012	\$ 1,114
50	2638	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35561	6/2/2012	\$ 1,016
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35188	12/24/2011	\$ 991
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35536	5/26/2012	\$ 948
50	2735	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35200	12/31/2011	\$ 929
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35452	4/28/2012	\$ 873
50	2638	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35648	6/30/2012	\$ 749
50	2637	9020	06111 - Contract Labor	9000	201201	2012	HARRIS MCBURNEY COMPANY INC	35202	12/31/2011	\$ 718
50	2735	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35644	6/30/2012	\$ 610
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35438	4/21/2012	\$ 591
50	2636	8740	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35422	4/14/2012	\$ 405
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35454	4/28/2012	\$ 365
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35435	4/21/2012	\$ 361
50	2637	9020	06111 - Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	35290	2/11/2012	\$ 339
50	2638	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35499	5/12/2012	\$ 289
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35451	4/28/2012	\$ 246
50	2636	8740	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35406	4/7/2012	\$ 221
50	2734	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35418	4/14/2012	\$ 206
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35471	5/5/2012	\$ 195
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35495	5/12/2012	\$ 122
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35487	5/12/2012	\$ 96
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35534	5/26/2012	\$ 84
50	2734	9020	06111 - Contract Labor	9000	201204	2012	HARRIS MCBURNEY COMPANY INC	35402	4/7/2012	\$ 87
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35468	5/5/2012	\$ 85
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35512	5/19/2012	\$ 85
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35496	5/12/2012	\$ 76
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35488	5/12/2012	\$ 64
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35555	6/2/2012	\$ 61
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35518	5/19/2012	\$ 59
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35515	5/19/2012	\$ 59
50	2734	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35489	5/5/2012	\$ 53
50	2636	8740	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35387	3/31/2012	\$ 37
50	2734	9020	06111 - Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35621	6/23/2012	\$ 35
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35493	5/12/2012	\$ 29
50	2636	8740	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35560	6/2/2012	\$ 29
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35513	5/19/2012	\$ 29
50	2734	9020	06111 - Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35578	6/9/2012	\$ 29
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35537	5/26/2012	\$ 26
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35420	4/14/2012	\$ 24
50	2636	8740	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35497	5/5/2012	\$ 23
50	2735	9020	06111 - Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35492	5/12/2012	\$ 23
50	2									

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
50	2734	9020 06111	- Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35643	6/30/2012	\$ 18
50	2636	8740 06111	- Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35539	5/26/2012	\$ 12
50	2734	9020 06111	- Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35556	5/26/2012	\$ 12
50	2735	9020 06111	- Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35558	6/2/2012	\$ 12
50	2636	9020 06111	- Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35697	7/21/2012	\$ 12
50	2734	9020 06111	- Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35677	7/14/2012	\$ 12
50	2735	9020 06111	- Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35404	4/7/2012	\$ 8
50	2735	9020 06111	- Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35491	5/12/2012	\$ 8
50	2735	9020 06111	- Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35516	5/19/2012	\$ 6
50	2735	9020 06111	- Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35580	6/9/2012	\$ 6
50	2735	9020 06111	- Contract Labor	9000	201206	2012	HARRIS MCBURNEY COMPANY INC	35623	6/23/2012	\$ 6
50	2735	9020 06111	- Contract Labor	9000	201207	2012	HARRIS MCBURNEY COMPANY INC	35695	7/21/2012	\$ 6
50	2735	9020 06111	- Contract Labor	9000	201205	2012	HARRIS MCBURNEY COMPANY INC	35469	5/5/2012	\$ -
50	2734	9020 06111	- Contract Labor	9000	201202	2012	HARRIS MCBURNEY COMPANY INC	36267CM	1/28/2012	\$ (7,801)
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37611	2/27/2012	\$ 4,030
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38506	4/30/2012	\$ 4,030
10	1228	9210 06111	- Contract Labor	12000	201204	2012	HIGH PROFILE INC	38308	4/16/2012	\$ 3,980
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37902	3/19/2012	\$ 3,934
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37184	1/30/2012	\$ 3,884
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37392	2/13/2012	\$ 3,859
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	38000	3/26/2012	\$ 3,849
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	37095	1/23/2012	\$ 3,829
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37503	2/20/2012	\$ 3,818
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37709	3/5/2012	\$ 3,818
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38410	4/23/2012	\$ 3,708
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	37003	1/16/2012	\$ 3,687
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37274	2/6/2012	\$ 3,577
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37807	3/12/2012	\$ 3,476
10	1228	9210 06111	- Contract Labor	12000	201204	2012	HIGH PROFILE INC	38095	4/2/2012	\$ 3,153
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	38823	5/21/2012	\$ 3,093
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	36903	1/9/2012	\$ 3,043
10	1228	9210 06111	- Contract Labor	12000	201204	2012	HIGH PROFILE INC	38196	4/9/2012	\$ 2,987
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38719	5/14/2012	\$ 2,972
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38613	5/7/2012	\$ 2,962
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	36812	1/2/2012	\$ 2,892
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	39138	6/11/2012	\$ 2,418
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39829	7/23/2012	\$ 2,418
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39705	7/16/2012	\$ 2,398
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	38927	5/28/2012	\$ 2,111
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	39027	6/4/2012	\$ 2,005
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39485	7/2/2012	\$ 1,612
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39594	7/9/2012	\$ 1,592
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	39250	6/18/2012	\$ 1,561
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39363	6/25/2012	\$ 1,451
10	1108	9230 06111	- Contract Labor	2000	201202	2012	HIGH PROFILE INC	37505	2/20/2012	\$ 1,314
10	1108	9230 06111	- Contract Labor	2000	201201	2012	HIGH PROFILE INC	37097	1/23/2012	\$ 1,286
10	1108	9230 06111	- Contract Labor	2000	201207	2012	HIGH PROFILE INC	39831	7/23/2012	\$ 1,279
10	1108	9230 06111	- Contract Labor	2000	201203	2012	HIGH PROFILE INC	37905	3/19/2012	\$ 1,240
10	1108	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39252	6/18/2012	\$ 1,235
10	1108	9230 06111	- Contract Labor	2000	201204	2012	HIGH PROFILE INC	38412	4/23/2012	\$ 1,235
10	1108	9230 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38825	5/21/2012	\$ 1,234
10	1108	9230 06111	- Contract Labor	2000	201201	2012	HIGH PROFILE INC	37005	1/16/2012	\$ 1,231
10	1108	9230 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38721	5/14/2012	\$ 1,208
10	1108	9230 06111	- Contract Labor	2000	201207	2012	HIGH PROFILE INC	39487	7/2/2012	\$ 1,201
10	1108	9230 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38615	5/7/2012	\$ 1,188
10	1108	9230 06111	- Contract Labor	2000	201204	2012	HIGH PROFILE INC	38003	3/26/2012	\$ 1,168
10	1108	9230 06111	- Contract Labor	2000	201203	2012	HIGH PROFILE INC	37809	3/12/2012	\$ 1,165
10	1108	9230 06111	- Contract Labor	2000	201202	2012	HIGH PROFILE INC	37394	2/13/2012	\$ 1,163
10	1108	9230 06111	- Contract Labor	2000	201201	2012	HIGH PROFILE INC	36814	1/2/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201201	2012	HIGH PROFILE INC	36906	1/9/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201202	2012	HIGH PROFILE INC	37186	1/30/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201202	2012	HIGH PROFILE INC	37276	2/6/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201203	2012	HIGH PROFILE INC	37613	2/27/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201203	2012	HIGH PROFILE INC	37711	3/5/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201204	2012	HIGH PROFILE INC	38098	4/2/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201204	2012	HIGH PROFILE INC	38199	4/9/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38310	4/16/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38508	4/30/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	38929	5/28/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39029	6/4/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39140	6/11/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39365	6/25/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201207	2012	HIGH PROFILE INC	39596	7/9/2012	\$ 1,152
10	1108	9230 06111	- Contract Labor	2000	201207	2012	HIGH PROFILE INC	39707	7/16/2012	\$ 1,152
10	1118	9230 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39361	6/25/2012	\$ 984
10	1118	9210 06111	- Contract Labor	2000	201207	2012	HIGH PROFILE INC	39483	7/2/2012	\$ 984
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	37002	1/16/2012	\$ 821
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37708	3/5/2012	\$ 821
10	1228	9210 06111	- Contract Labor	12000	201204	2012	HIGH PROFILE INC	38094	4/2/2012	\$ 821
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38822	5/21/2012	\$ 814
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	36712	12/26/2011	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	37094	1/23/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	37183	1/30/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37391	2/13/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37502	2/20/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38307	4/16/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38409	4/23/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38505	4/30/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	39249	6/18/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39362	6/25/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201207	2012	HIGH PROFILE INC	39484	7/2/2012	\$ 806
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	38926	5/28/2012	\$ 796
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38612	5/7/2012	\$ 771
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37806	3/12/2012	\$ 746
10	1228	9210 06111	- Contract Labor	12000	201206	2012	HIGH PROFILE INC	39026	6/4/2012	\$ 675
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	36902	1/9/2012	\$ 665
10	1228	9210 06111	- Contract Labor	12000	201205	2012	HIGH PROFILE INC	38718	5/14/2012	\$ 655
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37610	2/17/2012	\$ 650
10	1228	9210 06111	- Contract Labor	12000	201204	2012	HIGH PROFILE INC	38195	4/9/2012	\$ 650
10	1228	9210 06111	- Contract Labor	12000	201201	2012	HIGH PROFILE INC	36811	1/2/2012	\$ 645
10	1228	9210 06111	- Contract Labor	12000	201202	2012	HIGH PROFILE INC	37273	2/6/2012	\$ 645
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37901	3/19/2012	\$ 645
10	1228	9210 06111	- Contract Labor	12000	201203	2012	HIGH PROFILE INC	37999	3/26/2012	\$ 645
10	1407	9210 06111	- Contract Labor	2000	201205	2012	HIGH PROFILE INC	38611	5/7/2012	\$ 615
10	1407	9210 06111	- Contract Labor	2000	201206	2012	HIGH PROFILE INC	39360	6/25/2012	\$ 312
10	1407	9210 06111	- Contract Labor	2000	201201	2012	HIGH PROFILE INC</			

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1134	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	180952	5/7/2012	\$ 18,025
10	1135	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180509	4/26/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181140	5/17/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181143	5/17/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181560	5/31/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181564	5/31/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181845	6/6/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	182330	6/20/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	182336	6/20/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	182652	6/28/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	182807	7/5/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183350	7/18/2012	\$ 3,880
10	1135	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	1815851	6/6/2012	\$ 3,104
10	1165	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181158	5/17/2012	\$ 2,400
10	1165	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183349	7/18/2012	\$ 2,400
10	1165	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183546	7/26/2012	\$ 2,400
10	1165	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181574	5/31/2012	\$ 2,100
10	1137	9230 06111	- Contract Labor	2000	201204	2012	MANAGEMENT DECISIONS INC	179376	3/22/2012	\$ 1,983
10	1137	9230 06111	- Contract Labor	2000	201204	2012	MANAGEMENT DECISIONS INC	179374	3/22/2012	\$ 1,975
10	1165	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183168	7/12/2012	\$ 1,920
10	1165	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181340	5/23/2012	\$ 1,860
10	1137	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	182156	6/14/2012	\$ 1,755
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181157	5/17/2012	\$ 1,574
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181339	5/23/2012	\$ 1,669
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180818	5/4/2012	\$ 1,659
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	182898	7/6/2012	\$ 1,621
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180925	5/10/2012	\$ 1,611
10	1137	9230 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181572	5/31/2012	\$ 1,575
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	182642	6/28/2012	\$ 1,554
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	182651	6/28/2012	\$ 1,512
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183545	7/26/2012	\$ 1,404
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	182806	7/5/2012	\$ 1,344
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183167	7/12/2012	\$ 1,218
10	1137	9230 06111	- Contract Labor	2000	201204	2012	MANAGEMENT DECISIONS INC	179638	3/29/2012	\$ 925
10	1137	9230 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183348	7/18/2012	\$ 816
10	1135	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180504	4/26/2012	\$ 776
10	1501	9302 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183547	7/26/2012	\$ 651
10	1501	9302 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	182157	6/14/2012	\$ 644
10	1501	9302 06111	- Contract Labor	2000	201207	2012	MANAGEMENT DECISIONS INC	183536	7/26/2012	\$ 642
10	1501	9302 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181563	5/31/2012	\$ 599
10	1501	9302 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	181573	5/31/2012	\$ 581
10	1501	9302 06111	- Contract Labor	2000	201206	2012	MANAGEMENT DECISIONS INC	181850	6/6/2012	\$ 508
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180810	5/4/2012	\$ 396
10	1137	9230 06111	- Contract Labor	2000	201205	2012	MANAGEMENT DECISIONS INC	180925	5/10/2012	\$ -
10	1156	9230 06111	- Contract Labor	12000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201287	4/30/2012	\$ 24,000
10	1903	9210 06111	- Contract Labor	2000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	\$ 23,800
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011318	12/31/2011	\$ 23,040
10	1156	9230 06111	- Contract Labor	12000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	201283	4/9/2012	\$ 23,040
10	1156	9230 06111	- Contract Labor	12000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012160	7/9/2012	\$ 23,040
10	1903	9210 06111	- Contract Labor	2000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201245	2/29/2012	\$ 22,200
10	1156	9230 06111	- Contract Labor	12000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012159	7/9/2012	\$ 20,580
10	1903	9210 06111	- Contract Labor	2000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201285	4/10/2012	\$ 20,000
10	1156	9230 06111	- Contract Labor	12000	201202	2012	MILESTONE SOFTWARE SOLUTIONS INC	201220	2/9/2012	\$ 19,920
10	1156	9230 06111	- Contract Labor	12000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201246	2/29/2012	\$ 19,200
10	1156	9230 06111	- Contract Labor	12000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201254	3/5/2012	\$ 19,200
10	1156	9230 06111	- Contract Labor	12000	201206	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012134	6/6/2012	\$ 19,200
10	1156	9230 06111	- Contract Labor	12000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012135	6/6/2012	\$ 19,200
10	1156	9230 06111	- Contract Labor	12000	201202	2012	MILESTONE SOFTWARE SOLUTIONS INC	201223	2/10/2012	\$ 18,600
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	20123	1/6/2012	\$ 18,800
10	1156	9230 06111	- Contract Labor	12000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012110	5/7/2012	\$ 18,240
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011291	12/1/2011	\$ 17,280
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011317	12/31/2011	\$ 17,280
10	1156	9230 06111	- Contract Labor	12000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012109	5/3/2012	\$ 17,040
10	1156	9230 06111	- Contract Labor	12000	201202	2012	MILESTONE SOFTWARE SOLUTIONS INC	201222	2/10/2012	\$ 16,800
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011292	12/7/2011	\$ 16,200
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011287	12/2/2011	\$ 15,840
10	1903	9210 06111	- Contract Labor	2000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012119	5/14/2012	\$ 11,715
10	1156	9230 06111	- Contract Labor	12000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012119	5/14/2012	\$ 9,585
10	1903	9210 06111	- Contract Labor	2000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	\$ 8,520
10	1156	9230 06111	- Contract Labor	12000	201202	2012	MILESTONE SOFTWARE SOLUTIONS INC	201221	2/9/2012	\$ 6,330
10	1156	9230 06111	- Contract Labor	12000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201285	4/10/2012	\$ 6,550
10	1156	9230 06111	- Contract Labor	12000	201203	2012	MILESTONE SOFTWARE SOLUTIONS INC	201247	3/1/2012	\$ 5,460
10	1156	9230 06111	- Contract Labor	12000	201201	2012	MILESTONE SOFTWARE SOLUTIONS INC	20124	1/6/2012	\$ 3,480
10	1903	9210 06111	- Contract Labor	2000	201202	2012	MILESTONE SOFTWARE SOLUTIONS INC	201222	2/10/2012	\$ 3,360
10	1156	9230 06111	- Contract Labor	12000	201204	2012	MILESTONE SOFTWARE SOLUTIONS INC	201284	4/9/2012	\$ 2,880
10	1156	9230 06111	- Contract Labor	12000	201206	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012137	6/7/2012	\$ 1,440
10	1156	9230 06111	- Contract Labor	12000	201207	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012162	7/9/2012	\$ 870
10	1156	9230 06111	- Contract Labor	12000	201205	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012114	5/10/2012	\$ 600
10	1501	9320 06111	- Contract Labor	2000	201205	2012	R R DONNELLEY RECEIVABLES INC	1234228400	5/17/2012	\$ 3,175
10	1134	9200 06111	- Contract Labor	2000	201207	2012	SOGETI USA LLC	214829	6/8/2012	\$ 16,800
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10310398	1/15/2012	\$ 40,299
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10231424	12/25/2011	\$ 39,449
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10330771	1/2/2012	\$ 36,035
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10254851	1/1/2012	\$ 36,588
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10282886	1/8/2012	\$ 35,620
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10368119	1/29/2012	\$ 34,591
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10395849	2/5/2012	\$ 33,607
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10423445	2/12/2012	\$ 32,736
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10448588	2/19/2012	\$ 32,096
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10473892	2/26/2012	\$ 31,540
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10495930	3/4/2012	\$ 29,636
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10524095	3/11/2012	\$ 29,369
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10549688	3/18/2012	\$ 28,215
10	1212	9210 06111	- Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10575621	3/25/2012	\$ 28,037
10	1212	9210 06111	- Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10600030	4/1/2012	\$ 26,190
10	1212	9210 06111	- Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10626855	4/8/2012	\$ 22,753
10	1212	9210 06111	- Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10649800	4/15/2012	\$ 17,626
10	1212	9210 06111	- Contract Labor	12000	201204	2012	SPHERION STAFFING LLC	10675280	4/22/2012	\$ 16,367
10	1212	9210 06111	- Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10699189	4/29/2012	\$ 14,810
10	1212	9210 06111	- Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10723981	5/6/2012	\$ 13,701
10	1212	9210 06111	- Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10750767	5/13/2012	

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1212	9210 06111	- Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10994578	7/22/2012	\$ 794
10	1212	9210 06111	- Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10971391	7/15/2012	\$ 733
10	1212	9210 06111	- Contract Labor	12000	201207	2012	SPHERION STAFFING LLC	10949562	7/8/2012	\$ 680
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10373281	1/29/2012	\$ 546
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10330999	1/15/2012	\$ 184
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10382984	1/29/2012	\$ 111
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10579272	3/25/2012	\$ 84
10	1212	9210 06111	- Contract Labor	12000	201205	2012	SPHERION STAFFING LLC	10588430	3/25/2012	\$ 75
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10524085	3/11/2012	\$ 40
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10236977	12/25/2011	\$ 5
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10343756	1/22/2012	\$ 4
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10461905	2/19/2012	\$ (1)
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10218125	1/16/2012	\$ (10)
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10218183	12/18/2011	\$ (15)
10	1212	9210 06111	- Contract Labor	12000	201202	2012	SPHERION STAFFING LLC	10461896	2/19/2012	\$ (44)
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10242612	12/25/2011	\$ (394)
10	1212	9210 06111	- Contract Labor	12000	201201	2012	SPHERION STAFFING LLC	10296051	1/8/2012	\$ (546)
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10535689	3/11/2012	\$ (1,579)
10	1212	9210 06111	- Contract Labor	12000	201203	2012	SPHERION STAFFING LLC	10535710	3/11/2012	\$ (2,516)
10	1135	9230 06111	- Contract Labor	2000	201204	2012	UBISENSE INC	638	4/20/2012	\$ 12,700
10	1135	9230 06111	- Contract Labor	2000	201201	2012	UBISENSE INC	494	11/30/2011	\$ 12,500
10	1135	9230 06111	- Contract Labor	2000	201204	2012	UBISENSE INC	661	4/20/2012	\$ 9,310
10	1135	9230 06111	- Contract Labor	2000	201201	2012	UBISENSE INC	491	11/30/2011	\$ 7,070
10	1135	9230 06111	- Contract Labor	2000	201201	2012	UBISENSE INC	542	1/1/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201204	2012	UBISENSE INC	653	4/20/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201205	2012	UBISENSE INC	697	5/17/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201206	2012	UBISENSE INC	761	6/20/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201207	2012	UBISENSE INC	799	7/19/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201204	2012	UBISENSE INC	641	4/20/2012	\$ 5,110
10	1135	9230 06111	- Contract Labor	2000	201206	2012	UBISENSE INC	760	6/20/2012	\$ 4,270
10	1135	9230 06111	- Contract Labor	2000	201207	2012	UBISENSE INC	778	7/18/2012	\$ 3,150
10	1135	9230 06111	- Contract Labor	2000	201205	2012	UBISENSE INC	700	5/17/2012	\$ 1,330
10	1135	9230 06111	- Contract Labor	2000	201201	2012	UBISENSE INC	541	1/1/2012	\$ 770
10	1903	9210 06121	- Legal	2000	201203	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	68	1/31/2012	\$ 37,934
10	1903	9210 06121	- Legal	2000	201203	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	75	2/29/2012	\$ 33,820
10	1903	9210 06121	- Legal	2000	201202	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	64	12/31/2011	\$ 21,647
10	1903	9210 06121	- Legal	2000	201205	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	80	4/3/2012	\$ 20,331
10	1903	9210 06121	- Legal	2000	201206	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	91	5/31/2012	\$ 19,583
10	1903	9210 06121	- Legal	2000	201201	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	56	11/30/2011	\$ 19,202
10	1903	9210 06121	- Legal	2000	201205	2012	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC	86	4/30/2012	\$ 10,898

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19593	1/18/2013	\$	41,459
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19427	12/14/2012	\$	38,258
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19621	1/25/2013	\$	36,713
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19465	12/21/2012	\$	35,405
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19656	2/1/2013	\$	34,938
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19498	12/28/2012	\$	32,361
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19562	1/11/2013	\$	32,284
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19688	2/8/2013	\$	31,810
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19394	12/7/2012	\$	31,248
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19190	10/26/2012	\$	29,164
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19745	2/22/2013	\$	27,714
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19717	2/15/2013	\$	27,345
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19227	11/2/2012	\$	26,980
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19256	11/9/2012	\$	25,000
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19294	11/16/2012	\$	23,396
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19326	11/21/2012	\$	22,403
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA18955	8/31/2012	\$	18,924
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19531	1/4/2013	\$	18,639
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA18987	9/7/2012	\$	17,088
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19041	9/23/2012	\$	15,904
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19359	11/23/2012	\$	14,147
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19077	9/28/2012	\$	13,985
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19016	9/14/2012	\$	13,253
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19162	10/19/2012	\$	12,237
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19106	10/5/2012	\$	11,774
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19129	10/12/2012	\$	11,742
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18813	7/27/2012	\$	5,371
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18841	8/3/2012	\$	5,239
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18870	8/10/2012	\$	4,964
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18896	8/17/2012	\$	4,918
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA18954	8/31/2012	\$	4,489
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18926	8/24/2012	\$	4,402
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA18986	9/7/2012	\$	2,614
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19040	9/23/2012	\$	2,445
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19076	9/28/2012	\$	2,324
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19161	10/19/2012	\$	2,125
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19464	12/21/2012	\$	2,124
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19189	10/19/2012	\$	2,109
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19226	11/2/2012	\$	2,090
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19105	10/5/2012	\$	2,028
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19293-1	11/16/2012	\$	2,005
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19620	1/25/2013	\$	1,997
10	1212	9210 06111 - Contract Labor	12000	201209	2012	AL STAFFING AND SPHERION	AMA19015	9/14/2012	\$	1,996
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19426	12/14/2012	\$	1,983
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19393	12/7/2012	\$	1,978
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA12955	11/9/2012	\$	1,973
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19655	2/1/2013	\$	1,955
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19716	2/15/2013	\$	1,941
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19744	2/22/2013	\$	1,932
10	1212	9210 06111 - Contract Labor	12000	201210	2013	AL STAFFING AND SPHERION	AMA19128	10/12/2012	\$	1,907
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA1932	11/26/2012	\$	1,888
10	1212	9210 06111 - Contract Labor	12000	201212	2013	AL STAFFING AND SPHERION	AMA19497	12/28/2012	\$	1,859
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19687	2/8/2013	\$	1,825
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19592	1/28/2013	\$	1,760
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19530	1/4/2013	\$	1,634
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19561	1/11/2013	\$	1,617
10	1212	9210 06111 - Contract Labor	12000	201208	2012	AL STAFFING AND SPHERION	AMA18927	8/24/2012	\$	1,528
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19358	11/30/2012	\$	1,394
10	1212	9210 06111 - Contract Labor	12000	201302	2013	AL STAFFING AND SPHERION	AMA19658	2/8/2013	\$	1,150
10	1212	9210 06111 - Contract Labor	12000	201301	2013	AL STAFFING AND SPHERION	AMA19563	1/11/2013	\$	257
10	1212	9210 06111 - Contract Labor	12000	201211	2013	AL STAFFING AND SPHERION	AMA19293	11/16/2012	\$	-
10	1135	9230 06111 - Contract Labor	2000	201302	2013	BLUE FISH DEVELOPMENT GROUP	1824	2/4/2013	\$	53,228
10	1135	9230 06111 - Contract Labor	2000	201302	2013	BLUE FISH DEVELOPMENT GROUP	1818	1/31/2013	\$	27,604
10	1135	9230 06111 - Contract Labor	2000	201212	2013	BLUE FISH DEVELOPMENT GROUP	1740	10/2/2012	\$	19,986
10	1135	9230 06111 - Contract Labor	2000	201211	2013	BLUE FISH DEVELOPMENT GROUP	1764	11/6/2012	\$	16,434
10	1135	9230 06111 - Contract Labor	2000	201302	2013	BLUE FISH DEVELOPMENT GROUP	1806	1/4/2013	\$	6,157
10	1135	9230 06111 - Contract Labor	2000	201212	2013	BLUE FISH DEVELOPMENT GROUP	1786	12/4/2012	\$	4,547
10	1135	9230 06111 - Contract Labor	2000	201208	2012	BLUE FISH DEVELOPMENT GROUP	1687	7/5/2012	\$	2,179
10	1135	9230 06111 - Contract Labor	2000	201209	2012	BLUE FISH DEVELOPMENT GROUP	1726	9/4/2012	\$	1,894
10	1135	9230 06111 - Contract Labor	2000	201208	2012	BLUE FISH DEVELOPMENT GROUP	1706	7/31/2012	\$	1,326
10	1137	9230 06111 - Contract Labor	2000	201208	2012	BUCHANAN TECHNOLOGIES	346286	7/24/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201209	2012	BUCHANAN TECHNOLOGIES	346941	8/24/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201210	2013	BUCHANAN TECHNOLOGIES	347472	9/24/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201211	2013	BUCHANAN TECHNOLOGIES	348079	10/24/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201212	2013	BUCHANAN TECHNOLOGIES	348612	11/21/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201301	2013	BUCHANAN TECHNOLOGIES	349265	12/18/2012	\$	11,500
10	1137	9230 06111 - Contract Labor	2000	201302	2013	BUCHANAN TECHNOLOGIES	349826	1/24/2013	\$	11,500
10	1227	9210 06111 - Contract Labor	12000	201208	2012	DECISION ANALYST INC	2012020202	8/17/2012	\$	31,250
10	1227	9210 06111 - Contract Labor	12000	201211	2013	DECISION ANALYST INC	2012018403	10/19/2012	\$	31,250
10	1227	9210 06111 - Contract Labor	12000	201301	2013	DECISION ANALYST INC	2012018404	1/7/2013	\$	31,250
10	1405	9230 06111 - Contract Labor	2000	201208	2012	EQUITY ADMINISTRATION SOLUTIONS INC	6731	8/24/2012	\$	20,883
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15775	5/14/2012	\$	(1,050)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15755	4/13/2012	\$	(2,190)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15661	10/6/2011	\$	(5,025)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15736	3/12/2012	\$	(5,067)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15675	11/10/2011	\$	(6,760)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15689	12/12/2011	\$	(7,268)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15720	2/17/2012	\$	(11,345)
10	1903	9210 06121 - Legal	2000	201209	2012	FISCHER AND DORITY	15703	1/20/2012	\$	(13,659)
50	3804	9250 05418 - Settlement	9000	201209	2012	FUSNER GEORGE R	CHE090712	9/7/2012	\$	259,463
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35876	9/22/2012	\$	12,092
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35793	8/25/2012	\$	11,507
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35955	10/30/2012	\$	11,172
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36032	11/17/2012	\$	10,827
50	2636	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35773	8/18/2012	\$	10,634
50	2636	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36272	2/16/2013	\$	10,603
50	2636	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36201	1/19/2013	\$	10,346
50	2636	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36130	12/12/2012	\$	10,244
50	2636	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36113	12/15/2012	\$	9,685
50	2734	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35710	7/28/2012	\$</	

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
50	2734	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35893	9/29/2012	\$ 8,020
50	2636	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35679	7/14/2012	\$ 7,939
50	2734	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36268	2/16/2013	\$ 7,750
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36126	12/22/2012	\$ 7,744
50	2734	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35932	10/13/2012	\$ 7,695
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36109	12/15/2012	\$ 7,689
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36184	1/12/2013	\$ 7,681
50	2734	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35861	9/16/2012	\$ 7,622
50	2734	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35769	8/18/2012	\$ 7,563
50	2734	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35871	9/22/2012	\$ 7,478
50	2636	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36011	11/10/2012	\$ 7,337
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36066	12/11/2012	\$ 7,124
50	2636	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36070	12/11/2012	\$ 7,044
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36178	1/12/2013	\$ 6,924
50	2734	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36007	11/10/2012	\$ 6,835
50	2636	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36255	2/9/2013	\$ 6,800
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36197	1/19/2013	\$ 6,722
50	2734	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35744	8/11/2012	\$ 6,719
50	2734	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35951	10/30/2012	\$ 6,678
50	2636	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36093	12/8/2012	\$ 6,622
50	2734	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35692	7/21/2012	\$ 6,552
50	2636	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35753	8/11/2012	\$ 6,507
50	2734	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36028	11/17/2012	\$ 6,425
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36087	12/8/2012	\$ 6,148
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36146	12/29/2012	\$ 6,058
50	2636	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36051	11/74/2012	\$ 5,706
50	2636	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35835	9/8/2012	\$ 5,677
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36159	1/6/2013	\$ 5,468
50	2636	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35812	9/11/2012	\$ 5,427
50	2734	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35913	10/6/2012	\$ 5,420
50	2734	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35829	9/8/2012	\$ 5,384
50	2636	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36236	2/2/2013	\$ 5,178
50	2734	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36232	2/2/2013	\$ 5,149
50	2734	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35808	9/1/2012	\$ 4,994
50	2636	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35915	10/6/2012	\$ 4,974
50	2734	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35991	11/3/2012	\$ 4,831
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36143	12/29/2012	\$ 4,804
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36047	11/34/2012	\$ 4,762
50	2636	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35994	11/3/2012	\$ 4,487
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36163	1/5/2013	\$ 3,474
50	2734	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35728	8/4/2012	\$ 2,922
50	2735	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36254	2/9/2013	\$ 2,851
50	2735	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35751	8/11/2012	\$ 2,786
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36181	1/12/2013	\$ 2,690
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35854	9/15/2012	\$ 2,669
50	2636	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35732	8/4/2012	\$ 2,669
50	2735	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35935	10/13/2012	\$ 2,665
50	2735	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36010	11/10/2012	\$ 2,662
50	2735	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36050	12/8/2012	\$ 2,630
50	2735	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35914	10/8/2012	\$ 2,234
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35832	9/8/2012	\$ 2,092
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35772	8/18/2012	\$ 2,085
50	2735	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36112	12/15/2012	\$ 2,080
50	2638	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35979	10/27/2012	\$ 2,029
50	2735	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36031	11/17/2012	\$ 1,987
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36200	1/19/2013	\$ 1,959
50	2735	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36271	2/16/2013	\$ 1,953
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36162	1/5/2013	\$ 1,890
50	2638	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36069	12/1/2012	\$ 1,882
50	2638	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36072	12/1/2012	\$ 1,858
50	2638	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35795	8/25/2012	\$ 1,802
50	2735	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35954	10/20/2012	\$ 1,789
50	2638	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35754	8/11/2012	\$ 1,756
50	2735	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36235	2/2/2013	\$ 1,714
50	2735	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35993	11/3/2012	\$ 1,608
50	2638	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35958	10/20/2012	\$ 1,572
50	2735	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35730	8/4/2012	\$ 1,517
50	2638	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36035	11/17/2012	\$ 1,499
50	2735	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36289	2/23/2013	\$ 1,467
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35874	9/22/2012	\$ 1,450
50	2735	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35974	10/27/2012	\$ 1,409
50	2638	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36013	11/1/2012	\$ 1,355
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35811	9/11/2012	\$ 1,353
50	2638	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36053	11/24/2012	\$ 1,334
50	2638	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35776	8/18/2012	\$ 1,332
50	2638	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35938	10/13/2012	\$ 1,332
50	2735	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	36086	9/29/2012	\$ 1,317
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36129	12/22/2012	\$ 1,284
50	2638	9020 06111	- Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35917	10/6/2012	\$ 1,235
50	2638	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36096	12/8/2012	\$ 1,202
50	2735	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35792	8/25/2012	\$ 1,199
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36217	1/28/2013	\$ 1,189
50	2735	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36145	12/29/2012	\$ 1,143
50	2638	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35995	11/3/2012	\$ 841
50	2735	9020 06111	- Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36050	11/24/2012	\$ 719
50	2638	9020 06111	- Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35734	8/4/2012	\$ 667
50	2638	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35815	9/1/2012	\$ 605
50	2638	9020 06111	- Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35879	9/22/2012	\$ 219
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36089	12/8/2012	\$ 205
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36185	1/12/2013	\$ 146
50	2636	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36274	2/16/2013	\$ 123
50	2734	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36111	12/15/2012	\$ 99
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36131	12/22/2012	\$ 99
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36161	1/5/2013	\$ 99
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36203	1/19/2013	\$ 82
50	2636	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36220	1/26/2013	\$ 82
50	2636	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36095	12/8/2012	\$ 70
50	2734	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36180	1/12/2013	\$ 70
50	2734	9020 06111	- Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36216	1/26/2013	\$ 70
50	2735	9020 06111	- Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36091	12/8/2012	\$ 64
50	2636	9020 06111	- Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36148	12/29/2012	\$ 59
50	2636	9020 06111	- Contract							

Company	Cost Center	FISC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
50	2734	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36270	2/16/2013	\$	35
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35791	8/25/2012	\$	29
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35895	9/29/2012	\$	29
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35953	10/20/2012	\$	29
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36034	11/17/2012	\$	25
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35873	9/22/2012	\$	23
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35978	10/27/2012	\$	23
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35973	10/27/2012	\$	23
50	2636	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36164	1/5/2013	\$	23
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36199	1/19/2013	\$	23
50	2734	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36234	2/1/2013	\$	23
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35857	9/15/2012	\$	18
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36032	11/10/2012	\$	18
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35872	9/22/2012	\$	16
50	2636	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35775	8/18/2012	\$	13
50	2636	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35774	8/18/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35693	7/21/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35711	7/28/2012	\$	12
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35878	9/22/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35771	8/18/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35831	9/8/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35853	9/15/2012	\$	12
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35899	9/29/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35934	10/13/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36009	11/10/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36068	12/1/2012	\$	12
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36128	12/22/2012	\$	12
50	2636	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36237	2/2/2013	\$	12
50	2734	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36088	12/8/2012	\$	10
50	2734	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36215	1/26/2013	\$	10
50	2636	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35733	8/4/2012	\$	8
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35809	9/1/2012	\$	8
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35894	9/29/2012	\$	7
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36033	11/17/2012	\$	6
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36127	12/22/2012	\$	6
50	2636	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35714	7/28/2012	\$	6
50	2735	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35751	8/4/2012	\$	6
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35814	9/1/2012	\$	6
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35810	9/1/2012	\$	6
50	2735	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35833	9/8/2012	\$	6
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36052	11/24/2012	\$	6
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35956	10/20/2012	\$	6
50	2734	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35952	10/20/2012	\$	6
50	2734	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35729	8/4/2012	\$	6
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36029	11/17/2012	\$	5
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35877	9/22/2012	\$	5
50	2735	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35752	8/11/2012	\$	5
50	2734	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36048	11/24/2012	\$	5
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35813	9/1/2012	\$	4
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35933	10/13/2012	\$	4
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35916	10/6/2012	\$	4
50	2636	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35977	10/27/2012	\$	4
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35972	10/27/2012	\$	4
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	35992	11/3/2012	\$	4
50	2734	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36233	2/2/2013	\$	4
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36160	1/5/2013	\$	4
50	2735	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35875	9/22/2012	\$	3
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35898	9/29/2012	\$	3
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35790	8/25/2012	\$	3
50	2636	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35937	10/13/2012	\$	3
50	2734	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36067	12/1/2012	\$	3
50	2734	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36110	12/15/2012	\$	3
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36198	1/19/2013	\$	3
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35856	9/15/2012	\$	2
50	2735	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35834	9/8/2012	\$	2
50	2734	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35749	8/11/2012	\$	2
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35794	8/25/2012	\$	2
50	2735	9020 06111 - Contract Labor	9000	201210	2013	HARRIS MCBURNEY COMPANY INC	35975	10/27/2012	\$	2
50	2734	9020 06111 - Contract Labor	9000	201211	2013	HARRIS MCBURNEY COMPANY INC	36008	11/10/2012	\$	2
50	2636	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36071	12/1/2012	\$	2
50	2735	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36092	12/8/2012	\$	2
50	2734	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36179	1/12/2013	\$	2
50	2636	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36219	1/26/2013	\$	2
50	2636	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36147	12/29/2012	\$	2
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35852	9/15/2012	\$	1
50	2636	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35836	9/8/2012	\$	1
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35830	9/8/2012	\$	1
50	2734	9020 06111 - Contract Labor	9000	201209	2012	HARRIS MCBURNEY COMPANY INC	35770	8/18/2012	\$	1
50	2636	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36273	2/16/2013	\$	1
50	2734	9020 06111 - Contract Labor	9000	201302	2013	HARRIS MCBURNEY COMPANY INC	36269	2/16/2013	\$	1
50	2636	9020 06111 - Contract Labor	9000	201212	2013	HARRIS MCBURNEY COMPANY INC	36094	12/8/2012	\$	1
50	2735	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36188	1/12/2013	\$	1
50	2636	9020 06111 - Contract Labor	9000	201301	2013	HARRIS MCBURNEY COMPANY INC	36202	1/19/2013	\$	1
50	2735	9020 06111 - Contract Labor	9000	201208	2012	HARRIS MCBURNEY COMPANY INC	35731	8/4/2012	\$	-
10	1228	9210 06111 - Contract Labor	12000	201208	2012	HIGH PROFILE INC	40055	8/6/2012	\$	2,393
10	1228	9210 06111 - Contract Labor	12000	201209	2012	HIGH PROFILE INC	40908	8/27/2012	\$	2,332
10	1108	9230 06111 - Contract Labor	2000	201302	2013	HIGH PROFILE INC	42816	1/28/2013	\$	2,304
10	1228	9210 06111 - Contract Labor	12000	201208	2012	HIGH PROFILE INC	39940	7/30/2012	\$	2,146
10	1228	9210 06111 - Contract Labor	12000	201208	2012	HIGH PROFILE INC	40288	8/20/2012	\$	2,091
10	1228	9210 06111 - Contract Labor	12000	201208	2012	HIGH PROFILE INC	40169	8/13/2012	\$	2,030
10	1228	9210 06111 - Contract Labor	12000	201210	2013	HIGH PROFILE INC	41163	10/15/2012	\$	1,756
10	1228	9210 06111 - Contract Labor	12000	201210	2013	HIGH PROFILE INC	41263	10/22/2012	\$	1,748
10	1228	9210 06111 - Contract Labor	12000	201209	2012	HIGH PROFILE INC	40724	9/17/2012	\$	1,735
10	1228	9210 06111 - Contract Labor	12000	201210	2013	HIGH PROFILE INC	40947	10/1/2012	\$	1,725
10	1228	9210 06111 - Contract Labor	12000	201210	2013	HIGH PROFILE INC	41057	10/8/2012	\$	1,729
10	1228	9210 06111 - Contract Labor	12000	201209	2012	HIGH PROFILE INC	40848	9/24/2012	\$	1,639
10	1228	9210 06111 - Contract Labor	12000	201209	2012	HIGH PROFILE INC	40612	9/10/2012	\$	1,376
10	1108	9230 06111 - Contract Labor	2000	201212	2013	HIGH PROFILE INC	41926	11/26/2012	\$	1,243
10	1108	9230 06111 - Contract Labor	2000	201210	2013	HIGH PROFILE INC	41164	10/15/2012	\$	1,238
10	1108	9230 06111 - Contract Labor	2000	201301	2013	HIGH PROFILE INC	42721	1/21/2013	\$	1,238
10	1108	9230 06111 - Contract Labor	2000	201301	2013	HIGH PROFILE INC	42334	12/24/2012	\$	1,237
10	1108	9230 06111 - Contract Labor	2000	201208	2012	HIGH PROFILE INC	40289	8/20/2012	\$	1,236
10	1108	9230 06111 - Contract Labor	2000	201209	2012	HIGH PROFILE INC	40725	9/17/2012	\$	1,236
10	1108	9230 06111 - Contract Labor	2000	201208	2012	HIGH PROFILE INC	39942	7/30/2012	\$	1,235
10	1108	9230 06111								



Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1108	9230 06111 - Contract Labor		2000	201302	2013	HIGH PROFILE INC	42809	2/4/2013	\$ 1,188
10	1108	9230 06111 - Contract Labor		2000	201211	2013	HIGH PROFILE INC	41818	11/19/2012	\$ 1,170
10	1108	9230 06111 - Contract Labor		2000	201211	2013	HIGH PROFILE INC	41480	11/5/2012	\$ 1,164
10	1108	9230 06111 - Contract Labor		2000	201210	2013	HIGH PROFILE INC	40948	10/1/2012	\$ 1,164
10	1108	9230 06111 - Contract Labor		2000	201209	2012	HIGH PROFILE INC	40517	9/3/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201209	2012	HIGH PROFILE INC	40613	9/10/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201209	2012	HIGH PROFILE INC	40849	9/24/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201211	2013	HIGH PROFILE INC	41360	10/29/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201211	2013	HIGH PROFILE INC	41600	11/12/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201212	2013	HIGH PROFILE INC	42024	12/3/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201212	2013	HIGH PROFILE INC	42133	12/10/2012	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201301	2013	HIGH PROFILE INC	42541	1/7/2013	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201301	2013	HIGH PROFILE INC	42629	1/14/2013	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201302	2013	HIGH PROFILE INC	42998	2/11/2013	\$ 1,152
10	1108	9230 06111 - Contract Labor		2000	201302	2013	HIGH PROFILE INC	43055	2/18/2013	\$ 1,152
10	1227	9210 06111 - Contract Labor		12000	201302	2013	HIGH PROFILE INC	43269	2/25/2013	\$ 1,110
10	1118	9210 06111 - Contract Labor		2000	201208	2012	HIGH PROFILE INC	40054	8/6/2012	\$ 984
10	1118	9210 06111 - Contract Labor		2000	201208	2012	HIGH PROFILE INC	39939	7/30/2012	\$ 959
10	1227	9210 06111 - Contract Labor		12000	201302	2013	HIGH PROFILE INC	43083	2/18/2013	\$ 826
10	1407	9210 06111 - Contract Labor		2000	201208	2012	HIGH PROFILE INC	40287	8/20/2012	\$ 780
10	1228	9210 06111 - Contract Labor		12000	201302	2013	HIGH PROFILE INC	43265	2/25/2013	\$ 696
10	1228	9210 06111 - Contract Labor		12000	201302	2013	HIGH PROFILE INC	43267	2/25/2013	\$ 696
10	1108	9230 06111 - Contract Labor		2000	201301	2013	HIGH PROFILE INC	42444	12/31/2012	\$ 576
10	1407	9210 06111 - Contract Labor		2000	201302	2013	HIGH PROFILE INC	43268	2/25/2013	\$ 312
10	1407	9210 06111 - Contract Labor		2000	201208	2012	HIGH PROFILE INC	40168	8/13/2012	\$ 156
10	1407	9210 06111 - Contract Labor		2000	201301	2013	HIGH PROFILE INC	42719	1/21/2013	\$ 156
10	1135	9230 06111 - Contract Labor		2000	201209	2012	INVENSYS SYSTEMS INC	92863288	9/5/2012	\$ 20,124
50	3444	8560 06111 - Contract Labor		9000	201212	2013	KING PIPELINE AND UTILITY COMPANY INC	INV121012	12/10/2012	\$ 111,181
50	3444	8500 06111 - Contract Labor		91000	201209	2012	KING PIPELINE AND UTILITY COMPANY INC	SP1869	9/24/2012	\$ 3,100
50	3444	8560 06111 - Contract Labor		9000	201301	2013	KING PIPELINE AND UTILITY COMPANY INC	SP19314	12/28/2012	\$ 881
10	1135	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	183749	8/2/2012	\$ 3,880
10	1135	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	183754	8/2/2012	\$ 3,880
10	1135	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184007	8/9/2012	\$ 3,104
10	1165	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184016	8/9/2012	\$ 2,460
10	1165	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184227	8/15/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	184944	9/7/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185379	9/19/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185545	9/24/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	184733	8/30/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	186332	10/17/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	186597	10/25/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201211	2013	MANAGEMENT DECISIONS INC	187356	11/15/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201211	2013	MANAGEMENT DECISIONS INC	187498	11/21/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	188053	12/6/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	188428	12/19/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189376	1/16/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189601	1/23/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189859	1/30/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201302	2013	MANAGEMENT DECISIONS INC	189710	12/27/2012	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201302	2013	MANAGEMENT DECISIONS INC	190159	2/6/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201302	2013	MANAGEMENT DECISIONS INC	190342	2/13/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201302	2013	MANAGEMENT DECISIONS INC	190644	2/21/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201302	2013	MANAGEMENT DECISIONS INC	190864	2/28/2013	\$ 2,400
10	1165	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	183753	8/2/2012	\$ 2,280
10	1165	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	186163	10/11/2012	\$ 2,280
10	1165	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	185855	10/3/2012	\$ 2,250
10	1165	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184441	8/22/2012	\$ 1,920
10	1165	9230 06111 - Contract Labor		2000	201211	2013	MANAGEMENT DECISIONS INC	187122	11/8/2012	\$ 1,920
10	1165	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	188186	12/12/2012	\$ 1,920
10	1165	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185196	9/12/2012	\$ 1,740
10	1137	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	185864	10/3/2012	\$ 1,536
10	1165	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187689	11/28/2012	\$ 1,440
10	1137	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184226	8/15/2012	\$ 1,426
10	1137	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184440	8/22/2012	\$ 1,404
10	1137	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	183752	8/2/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184015	8/9/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	184732	8/30/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	184943	9/7/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185378	9/19/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185544	9/24/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	186331	10/17/2012	\$ 1,360
10	1137	9210 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187346	11/15/2012	\$ 1,360
10	1137	9210 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187348	11/15/2012	\$ 1,360
10	1137	9210 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187354	11/15/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188179	12/12/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188184	12/12/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188426	12/19/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188708	12/27/2012	\$ 1,360
10	1137	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	186162	10/11/2012	\$ 1,343
10	1137	9230 06111 - Contract Labor		2000	201210	2013	MANAGEMENT DECISIONS INC	185595	10/25/2012	\$ 1,343
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189374	1/16/2013	\$ 1,343
10	1137	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187682	11/28/2012	\$ 1,309
10	1165	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188895	1/2/2013	\$ 1,260
10	1165	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189155	1/9/2013	\$ 1,260
10	1165	9230 06111 - Contract Labor		2000	201211	2013	MANAGEMENT DECISIONS INC	186794	10/31/2012	\$ 1,230
10	1137	9230 06111 - Contract Labor		2000	201209	2012	MANAGEMENT DECISIONS INC	185195	9/12/2012	\$ 1,088
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	189153	1/9/2013	\$ 1,088
10	1137	9230 06111 - Contract Labor		2000	201212	2013	MANAGEMENT DECISIONS INC	187687	11/28/2012	\$ 816
10	1137	9230 06111 - Contract Labor		2000	201301	2013	MANAGEMENT DECISIONS INC	188893	1/2/2013	\$ 816
10	1501	9302 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	184017	8/9/2012	\$ 651
10	1501	9302 06111 - Contract Labor		2000	201208	2012	MANAGEMENT DECISIONS INC	183755	8/2/2012	\$ 527
10	1156	9200 06111 - Contract Labor		12000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2011179	8/15/2011	\$ 23,100
10	1156	9230 06111 - Contract Labor		12000	201210	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012239	10/8/2012	\$ 23,040
10	1156	9230 06111 - Contract Labor		12000	201302	2013	MILESTONE SOFTWARE SOLUTIONS INC	201325	2/6/2013	\$ 22,680
10	1903	9210 06111 - Contract Labor		2000	201210	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012242	10/10/2012	\$ 22,637
10	1156	9230 06111 - Contract Labor		12000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	20134	1/14/2013	\$ 22,080
10	1903	9210 06111 - Contract Labor		2000	201211	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012269	11/6/2012	\$ 21,243
10	1156	9230 06111 - Contract Labor		12000	201210	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012238	10/8/2012	\$ 19,680
10	1156	9230 06111 - Contract Labor		12000	201211	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012268	11/6/2012	\$ 19,680
10	1903	9210 06111 - Contract Labor		2000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012218	9/11/2012	\$ 19,548
10	1156	9230 06111 - Contract Labor		12000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012212	9/11/2012	\$ 19,200
10	1156	9230 06111 - Contract Labor		12000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	20132	1/11/2013	\$ 18,840
10	1156	9230 06111 - Contract Labor		12000	201302	2013				

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1903	9210	06111 - Contract Labor	2000	201302	2013	MILESTONE SOFTWARE SOLUTIONS INC	201324	2/6/2013	12,668
10	1156	9230	06111 - Contract Labor	12000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	201333	1/11/2013	12,515
10	1156	9230	06111 - Contract Labor	12000	201302	2013	MILESTONE SOFTWARE SOLUTIONS INC	201324	2/6/2013	12,172
10	1903	9210	06111 - Contract Labor	2000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	201303	1/11/2013	12,025
10	1156	9230	06111 - Contract Labor	12000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012186	8/9/2012	10,110
10	1903	9210	06111 - Contract Labor	2000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012186	8/9/2012	10,110
10	1156	9230	06111 - Contract Labor	12000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012185	8/9/2012	7,680
10	1156	9230	06111 - Contract Labor	12000	201209	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012213	9/11/2012	3,780
10	1156	9230	06111 - Contract Labor	12000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	3,720
10	1156	9230	06111 - Contract Labor	12000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	201245	2/29/2012	3,120
10	1156	9230	06111 - Contract Labor	12000	201211	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012270	11/6/2012	2,880
10	1156	9230	06111 - Contract Labor	12000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	20135	1/14/2013	960
10	1156	9230	06111 - Contract Labor	12000	201302	2013	MILESTONE SOFTWARE SOLUTIONS INC	201333	2/6/2013	900
10	1156	9230	06111 - Contract Labor	12000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012188	8/13/2012	840
10	1156	9230	06111 - Contract Labor	12000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	720
10	1156	9230	06111 - Contract Labor	12000	201212	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012296	12/10/2012	720
10	1903	9210	06111 - Contract Labor	2000	201301	2013	MILESTONE SOFTWARE SOLUTIONS INC	2012297	12/10/2012	-
10	1903	9210	06111 - Contract Labor	2000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012161	7/9/2012	(720)
10	1903	9210	06111 - Contract Labor	2000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	201245	2/29/2012	(3,120)
10	1903	9210	06111 - Contract Labor	2000	201208	2012	MILESTONE SOFTWARE SOLUTIONS INC	2012136	6/7/2012	(3,720)
10	1134	9210	06111 - Contract Labor	2000	201210	2013	PROFESSIONAL ALTERNATIVES OF HOUSTON LLC	DHTS60105	10/6/2012	16,975
50	3904	9250	05418 - Settlement	9000	201209	2012	SECURED FUTURES POOLED SPECIAL NEEDS TRUST	CHE090712	9/7/2012	440,537
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	222235	9/6/2012	19,360
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	208724	4/11/2012	17,600
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	211956	5/11/2012	16,800
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	217613	7/11/2012	16,800
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	220501	8/10/2012	16,560
10	1134	9200	06111 - Contract Labor	2000	201209	2012	SOGETH USA LLC	205801	3/8/2012	6,400
10	1501	9230	06111 - Contract Labor	2000	201212	2013	SPECIAL COUNSEL	5439866	12/9/2012	1,800
10	1501	9230	06111 - Contract Labor	2000	201212	2013	SPECIAL COUNSEL	5456867	12/16/2012	1,620
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5431168	12/2/2012	1,406
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5521751	1/27/2013	1,406
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5534738	2/3/2013	1,373
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5559574	2/17/2013	1,373
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5498236	1/13/2013	1,339
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5485416	1/6/2013	1,271
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5468695	12/23/2012	1,215
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5548119	2/10/2013	1,170
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5477578	12/30/2012	675
10	1501	9230	06111 - Contract Labor	2000	201302	2013	SPECIAL COUNSEL	5571618	2/24/2013	585
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	6418583	11/25/2012	518
10	1501	9230	06111 - Contract Labor	2000	201301	2013	SPECIAL COUNSEL	5509641	1/20/2013	135
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11413909	12/9/2012	54,200
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11432430	12/16/2012	50,169
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11501909	1/13/2013	45,543
10	1212	9210	06111 - Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11539961	1/27/2013	45,487
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11520428	1/20/2013	45,288
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11395571	12/2/2012	44,700
10	1212	9210	06111 - Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11557557	2/3/2013	42,269
10	1212	9210	06111 - Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11597998	2/17/2013	41,336
10	1212	9210	06111 - Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11576757	2/10/2013	40,386
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282785	10/21/2012	40,223
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11450301	12/23/2012	40,012
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11303413	10/28/2012	38,473
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11321622	11/4/2012	37,104
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11481772	1/6/2013	36,321
10	1212	9210	06111 - Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11614351	2/24/2013	34,930
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11340748	11/11/2012	33,274
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11359370	11/18/2012	31,764
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119211	8/26/2012	29,916
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11139527	9/2/2012	23,290
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11466280	12/30/2012	23,280
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11375362	11/25/2012	20,903
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11182777	9/16/2012	20,994
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11203367	9/23/2012	18,602
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11162464	9/9/2012	17,287
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11223609	9/30/2012	16,786
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263717	10/14/2012	16,078
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243869	10/7/2012	16,063
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11097399	8/19/2012	1,822
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11501910	1/13/2013	1,460
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11139529	9/2/2012	865
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11182781	9/16/2012	865
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11223612	9/30/2012	865
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263721	10/14/2012	865
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282769	10/21/2012	865
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11303417	10/28/2012	865
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11340752	11/11/2012	865
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11375365	11/25/2012	865
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11395574	12/2/2012	865
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11432432	12/16/2012	865
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11450302	12/23/2012	865
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11413911	12/9/2012	844
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11321625	11/4/2012	836
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11359374	11/18/2012	811
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11203371	8/23/2012	800
10	1212	9210	06111 - Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119213	8/26/2012	768
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11466282	12/20/2012	752
10	1212	9210	06111 - Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11162466	9/9/2012	671
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243873	10/7/2012	649
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11432431	12/16/2012	634
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11395572	12/2/2012	627
10	1212	9210	06111 - Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11413910	12/9/2012	625
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11359371	11/18/2012	622
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11282766	10/21/2012	613
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11340749	11/11/2012	605
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11303414	10/28/2012	603
10	1212	9210	06111 - Contract Labor	12000	201211	2013	SPHERION STAFFING LLC	11321622	11/4/2012	602
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11263718	10/14/2012	579
10	1212	9210	06111 - Contract Labor	12000	201210	2013	SPHERION STAFFING LLC	11243870	10/7/2012	552
10	1212	9210	06111 - Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11505581	1/13/2013	

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1212	9210 06111	- Contract Labor	12000	201208	2012	SPHERION STAFFING LLC	11119405	8/26/2012	\$ 27
10	1212	9210 06111	- Contract Labor	12000	201209	2012	SPHERION STAFFING LLC	11138764	9/2/2012	\$ 27
10	1212	9210 06111	- Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11457279	12/23/2012	\$ 27
10	1212	9210 06111	- Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11488761	1/6/2013	\$ 27
10	1212	9210 06111	- Contract Labor	12000	201301	2013	SPHERION STAFFING LLC	11488765	1/6/2013	\$ 22
10	1212	9210 06111	- Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11561273	2/3/2013	\$ 14
10	1212	9210 06111	- Contract Labor	12000	201212	2013	SPHERION STAFFING LLC	11346050	11/31/2012	\$ 4
10	1212	9210 06111	- Contract Labor	12000	201302	2013	SPHERION STAFFING LLC	11471838	12/30/2012	\$ (243)
10	1135	9230 06111	- Contract Labor	2000	201301	2013	UBISENSE INC	1055	1/22/2013	\$ 20,000
10	1135	9230 06111	- Contract Labor	2000	201212	2013	UBISENSE INC	978	11/30/2012	\$ 19,166
10	1135	9230 06111	- Contract Labor	2000	201301	2013	UBISENSE INC	1058	1/22/2013	\$ 8,190
10	1135	9230 06111	- Contract Labor	2000	201209	2012	UBISENSE INC	862	9/14/2012	\$ 6,250
10	1135	9230 06111	- Contract Labor	2000	201212	2013	UBISENSE INC	896	9/26/2012	\$ 4,250
10	1135	9230 06111	- Contract Labor	2000	201212	2013	UBISENSE INC	983	11/30/2012	\$ 2,015
10	1135	9230 06111	- Contract Labor	2000	201212	2013	UBISENSE INC	936	10/24/2012	\$ 2,000
10	1903	9210 06121	- Legal	2000	201208	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	97	6/30/2012	\$ 4,000
10	1903	9210 06121	- Legal	2000	201210	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	112	9/30/2012	\$ 633
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	101	7/31/2012	\$ -
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	108	8/31/2012	\$ -
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	97	6/30/2012	\$ (4,000)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	47	10/12/2011	\$ (9,219)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	85	4/30/2012	\$ (10,898)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	52	11/3/2011	\$ (12,377)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	56	11/30/2011	\$ (19,202)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	91	5/31/2012	\$ (19,583)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	80	4/3/2012	\$ (20,331)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	64	12/31/2011	\$ (21,647)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	75	2/29/2012	\$ (33,820)
10	1903	9210 06121	- Legal	2000	201209	2012	ZUMPAÑO PATRICIOS WINKER AND BRESNAHAN LLC	68	1/31/2012	\$ (37,934)

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19773	3/1/2013	\$22,747.44
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19825	3/15/2013	\$21,337.34
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19852	3/22/2013	\$19,414.06
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19876	3/29/2013	\$17,987.24
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19960	4/19/2013	\$17,267.51
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19931	4/12/2013	\$16,757.88
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19897	4/5/2013	\$16,711.32
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19992	4/26/2013	\$15,963.27
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19800	3/8/2013	\$14,871.50
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20024	5/3/2013	\$9,372.84
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20088	5/17/2013	\$9,266.61
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20057	5/10/2013	\$9,139.60
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20124	5/24/2013	\$9,103.27
10	1212	9210 06111	- Contract Labor	12000	201306	2013	AL STAFFING AND SPHERION	AMA20120	6/14/2013	\$8,828.99
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20156	5/31/2013	\$8,712.13
10	1212	9210 06111	- Contract Labor	12000	201306	2013	AL STAFFING AND SPHERION	AMA20250	6/21/2013	\$8,147.06
10	1212	9210 06111	- Contract Labor	12000	201306	2013	AL STAFFING AND SPHERION	AMA20188	6/7/2013	\$7,016.21
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19824	3/15/2013	\$1,897.02
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19772	3/1/2013	\$1,793.90
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19896	4/5/2013	\$1,781.72
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19959	4/19/2013	\$1,773.93
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19991	4/26/2013	\$1,747.58
10	1212	9210 06111	- Contract Labor	12060	201303	2013	AL STAFFING AND SPHERION	AMA19875	3/29/2013	\$1,665.63
10	1212	9210 06111	- Contract Labor	12060	201304	2013	AL STAFFING AND SPHERION	AMA19930	4/12/2013	\$1,625.59
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19851	3/22/2013	\$1,414.96
10	1212	9210 06111	- Contract Labor	12000	201303	2013	AL STAFFING AND SPHERION	AMA19799	3/8/2013	\$1,324.04
10	1212	9210 06111	- Contract Labor	12000	201304	2013	AL STAFFING AND SPHERION	AMA19906	4/5/2013	\$522.00
10	1212	9210 06111	- Contract Labor	12000	201305	2013	AL STAFFING AND SPHERION	AMA20023	5/3/2013	\$233.50
10	1135	9230 06111	- Contract Labor	2000	201303	2013	BLUE FISH DEVELOPMENT GROUP	1841	3/4/2013	\$12,881.75
10	1135	9230 06111	- Contract Labor	2000	201306	2013	BLUE FISH DEVELOPMENT GROUP	1888	6/4/2013	\$9,776.21
10	1135	9230 06111	- Contract Labor	2000	201307	2013	BLUE FISH DEVELOPMENT GROUP	1907	7/8/2013	\$7,198.62
10	1135	9230 06111	- Contract Labor	2000	201305	2013	BLUE FISH DEVELOPMENT GROUP	1856	4/10/2013	\$6,251.44
10	1135	9230 06111	- Contract Labor	2000	201305	2013	BLUE FISH DEVELOPMENT GROUP	1870	5/3/2013	\$3,451.44
10	1137	9230 06111	- Contract Labor	2000	201303	2013	BUCHANAN TECHNOLOGIES	350257	2/22/2013	\$11,500.00
10	1137	9230 06111	- Contract Labor	2000	201304	2013	BUCHANAN TECHNOLOGIES	350871	3/22/2013	\$11,500.00
10	1137	9230 06111	- Contract Labor	2000	201305	2013	BUCHANAN TECHNOLOGIES	351407	4/24/2013	\$11,500.00
10	1137	9230 06111	- Contract Labor	2000	201306	2013	BUCHANAN TECHNOLOGIES	351927	5/24/2013	\$11,500.00
10	1137	9230 06111	- Contract Labor	2000	201307	2013	BUCHANAN TECHNOLOGIES	352447	6/24/2013	\$7,500.00
10	1227	9210 06111	- Contract Labor	12000	201304	2013	DECISION ANALYST INC	20130088Q1	4/3/2013	\$31,250.00
50	3307	9030 06112	- Collection Fees	91000	201305	2013	FISCHER AND DORITY	15906	4/10/2013	\$ 9,450
50	3307	9030 06112	- Collection Fees	91000	201306	2013	FISCHER AND DORITY	15929	6/4/2013	\$ 7,980
10	1903	9210 06121	- Legal	2000	201303	2013	FISCHER AND DORITY	15890	3/1/2013	\$3,094.51
50	3307	9030 06112	- Collection Fees	91000	201306	2013	FISCHER AND DORITY	15918	5/6/2013	\$ 2,250
50	2636	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36413	4/13/2013	\$ 14,261
50	2636	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36552	6/22/2013	\$ 12,108
50	2636	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36478	5/18/2013	\$ 12,105
50	2636	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36538	6/15/2013	\$ 11,908
50	2636	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36362	3/23/2013	\$ 11,697
50	2636	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36345	3/16/2013	\$ 11,684
50	2636	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36492	5/26/2013	\$ 11,070
50	2636	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36396	4/6/2013	\$ 11,014
50	2636	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36290	2/23/2013	\$ 10,961
50	2734	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36358	3/23/2013	\$ 10,773
50	2734	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36490	5/25/2013	\$ 9,898
50	2636	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36595	7/13/2013	\$ 9,615
50	2636	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36379	3/30/2013	\$ 9,402
50	2734	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36286	2/23/2013	\$ 9,309
50	2636	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36428	4/20/2013	\$ 9,265
50	2636	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36463	5/13/2013	\$ 9,108
50	2636	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36521	6/8/2013	\$ 9,098
50	2734	9030 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36409	4/13/2013	\$ 8,610
50	2734	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36519	6/8/2013	\$ 8,483
50	2734	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36424	4/20/2013	\$ 8,350
50	2734	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36391	4/8/2013	\$ 8,245
50	2636	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36325	3/9/2013	\$ 8,159
50	2734	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36550	6/22/2013	\$ 8,152
50	2734	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36536	6/15/2013	\$ 8,087
50	2734	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36461	5/11/2013	\$ 7,743
50	2636	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36307	3/2/2013	\$ 7,721
50	2734	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36339	3/16/2013	\$ 7,505
50	2636	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36566	6/28/2013	\$ 7,262
50	2737	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36251	3/18/2013	\$ 7,126
50	2734	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36322	3/9/2013	\$ 6,923
50	2734	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36693	7/13/2013	\$ 6,879
50	2734	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36377	3/30/2013	\$ 6,703
50	2734	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36304	3/2/2013	\$ 6,663
50	2734	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36564	6/29/2013	\$ 6,471
50	2734	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36579	7/6/2013	\$ 6,295
50	2636	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36581	7/6/2013	\$ 6,203
50	2636	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36447	5/4/2013	\$ 4,592
50	2734	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36445	5/4/2013	\$ 4,557
50	2735	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36394	4/6/2013	\$ 3,307
50	2735	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36537	6/15/2013	\$ 3,143
50	2735	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36594	7/13/2013	\$ 2,958
50	2735	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36324	3/9/2013	\$ 2,924
50	2636	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36507	6/11/2013	\$ 2,821
50	2735	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36520	6/8/2013	\$ 2,805
50	2735	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36462	5/11/2013	\$ 2,202
50	2735	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36378	3/30/2013	\$ 2,158
50	2735	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36342	3/16/2013	\$ 2,157
50	2735	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36477	5/18/2013	\$ 2,148
50	2735	9020 06111	- Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36306	3/2/2013	\$ 2,037
50	2735	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36680	7/6/2013	\$ 1,955
50	2735	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36412	4/13/2013	\$ 1,785
50	2735	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36610	7/20/2013	\$ 1,778
50	2734	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36505	6/3/2013	\$ 1,707
50	2735	9020 06111	- Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36446	5/4/2013	\$ 1,674
50	2735	9020 06111	- Contract Labor	9000	201306	2013	HARRIS MCBURNEY COMPANY INC	36551	6/22/2013	\$ 1,497
50	2735	9020 06111	- Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36361	3/23/2013	\$ 1,481
50	2735	9020 06111	- Contract Labor	9000	201307	2013	HARRIS MCBURNEY COMPANY INC	36624	7/27/2013	\$ 1,466
50	2735	9020 0								

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
50	2636	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36327	3/9/2013	\$ 35
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36253	2/9/2013	\$ 29
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36341	3/16/2013	\$ 18
50	2636	9020	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36363	3/23/2013	\$ 18
50	2735	9020	06111 - Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36395-1	4/6/2013	\$ 18
50	2734	9020	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36359	3/23/2013	\$ 14
50	2734	9030	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36410	4/13/2013	\$ 6
50	2636	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36346	3/16/2013	\$ 6
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36282	2/23/2013	\$ 6
50	2735	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36343-1	3/16/2013	\$ 6
50	2734	9020	06111 - Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36426	4/20/2013	\$ 6
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36323	3/9/2013	\$ 3
50	2734	9020	06111 - Contract Labor	9000	201305	2013	HARRIS MCBURNEY COMPANY INC	36425	4/20/2013	\$ 3
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36287	2/23/2013	\$ 2
50	2735	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36344	3/16/2013	\$ 2
50	2734	9020	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36392	4/6/2013	\$ 2
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36252	2/9/2013	\$ 2
50	2636	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36291	2/23/2013	\$ 1
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36305	3/2/2013	\$ 1
50	2636	9020	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36326-1	3/9/2013	\$ 1
50	2734	9020	06111 - Contract Labor	9000	201304	2013	HARRIS MCBURNEY COMPANY INC	36340	3/16/2013	\$ 1
50	2734	9020	06111 - Contract Labor	9000	201303	2013	HARRIS MCBURNEY COMPANY INC	36304CM	3/2/2013	\$ {100}
10	1228	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45349	7/1/2013	\$3,531.66
10	1228	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43451	3/11/2013	\$3,474.56
10	1228	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45218	6/24/2013	\$3,161.91
10	1228	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	44936	6/10/2013	\$2,846.53
10	1228	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	45078	6/17/2013	\$2,667.09
10	1228	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43958	3/4/2013	\$2,599.13
10	1228	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45480	7/8/2013	\$2,175.01
10	1228	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	44689	5/27/2013	\$2,082.56
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44691	5/27/2013	\$1,968.38
10	1228	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43552	3/18/2013	\$1,914.00
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44570	5/20/2013	\$1,829.72
10	1228	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43653	3/25/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43753	4/1/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43862	4/8/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43972	4/15/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	44087	4/22/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44202	4/29/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44319	5/6/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44442	5/13/2013	\$1,740.00
10	1228	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	44815	6/3/2013	\$1,392.00
10	1108	9230	06111 - Contract Labor	2000	201305	2013	HIGH PROFILE INC	44204	4/29/2013	\$1,292.80
10	1108	9230	06111 - Contract Labor	2000	201305	2013	HIGH PROFILE INC	41264	10/22/2012	\$1,292.08
10	1227	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43865	4/8/2013	\$1,254.40
10	1108	9230	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43271	2/25/2013	\$1,236.19
10	1227	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44321	5/6/2013	\$1,225.60
10	1227	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	44090	4/22/2013	\$1,206.40
10	1108	9230	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43453	3/11/2013	\$1,206.11
10	1135	9230	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45612	7/15/2013	\$1,196.00
10	1135	9230	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45740	7/22/2013	\$1,196.00
10	1227	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	44939	6/10/2013	\$1,187.20
10	1227	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	45081	6/17/2013	\$1,187.20
10	1227	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43975	4/15/2013	\$1,177.60
10	1108	9230	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43360	3/4/2013	\$1,163.60
10	1227	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43655	3/25/2013	\$1,158.40
10	1227	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44205	4/29/2013	\$1,158.40
10	1227	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44693	5/27/2013	\$1,158.40
10	1108	9230	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43554	3/18/2013	\$1,152.00
10	1108	9230	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	43755	4/1/2013	\$1,152.00
10	1108	9230	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	43864	4/8/2013	\$1,152.00
10	1108	9230	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	43974	4/15/2013	\$1,152.00
10	1108	9230	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	44089	4/22/2013	\$1,152.00
10	1227	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44444	5/13/2013	\$1,135.20
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45611	7/15/2013	\$1,120.00
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45863	7/29/2013	\$1,110.40
10	1227	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43361	3/4/2013	\$1,072.00
10	1227	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43454	3/11/2013	\$1,072.00
10	1227	9210	06111 - Contract Labor	12000	201303	2013	HIGH PROFILE INC	43555	3/18/2013	\$1,072.00
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45352	7/1/2013	\$1,072.00
10	1135	9230	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	44940	6/10/2013	\$1,040.00
10	1135	9230	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	45082	6/17/2013	\$1,040.00
10	1135	9230	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	45222	6/24/2013	\$1,040.00
10	1135	9230	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45353	7/1/2013	\$1,040.00
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45861	7/29/2013	\$1,024.00
10	1227	9210	06111 - Contract Labor	12000	201306	2013	HIGH PROFILE INC	45221	6/24/2013	\$1,017.60
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45739	7/22/2013	\$1,017.60
10	1135	9230	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45484	7/8/2013	\$929.50
10	1227	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	44572	5/20/2013	\$857.60
10	1227	9210	06111 - Contract Labor	12000	201304	2013	HIGH PROFILE INC	43756	4/1/2013	\$825.60
10	1503	9210	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	45079	6/17/2013	\$750.00
10	1503	9210	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	45219	6/24/2013	\$750.00
10	1503	9210	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45350	7/1/2013	\$750.00
10	1108	9230	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43654	3/25/2013	\$701.54
10	1228	9210	06111 - Contract Labor	12000	201305	2013	HIGH PROFILE INC	43266	2/25/2013	\$696.00
10	1503	9210	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	44937	6/10/2013	\$600.00
10	1503	9210	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45481	7/8/2013	\$600.00
10	1227	9210	06111 - Contract Labor	12000	201307	2013	HIGH PROFILE INC	45483	7/8/2013	\$486.40
10	1407	9210	06111 - Contract Labor	2000	201306	2013	HIGH PROFILE INC	45077	6/17/2013	\$443.85
10	1407	9210	06111 - Contract Labor	2000	201307	2013	HIGH PROFILE INC	45348	7/1/2013	\$160.96
10	1407	9210	06111 - Contract Labor	2000	201303	2013	HIGH PROFILE INC	43357	3/4/2013	\$156.08
10	1407	9210	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	43971	4/15/2013	\$156.08
10	1407	9210	06111 - Contract Labor	2000	201304	2013	HIGH PROFILE INC	44086	4/22/2013	\$156.08
10	1407	9210	06111 - Contract Labor	2000	201305	2013	HIGH PROFILE INC	44441	5/13/2013	\$156.08
10	1407	9210	06111 - Contract Labor	2000	201305	2013	HIGH PROFILE INC	44690	5/27/2013	\$78.04
10	1135	9230	06111 - Contract Labor	2000	201304	2013	INVENYS SYSTEMS INC	92956683	4/23/2013	\$22,014.63
10	1165	9230	06111 - Contract Labor	2000	201305	2013	MANAGEMENT DECISIONS INC	193062	5/3/2013	\$2,520.00
10	1165	9230	06111 - Contract Labor	2000	201306	2013	MANAGEMENT DECISIONS INC	194622	6/19/2013	\$2,460.00
10	1165	9230	06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191158	3/8/2013	\$2,400.00
10	1165	9230	06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191316	3/14/2013	\$2,400.00
10	1165	9230	06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	191765	3/27/2013	\$2,400.00
10	1165	9230	06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	193254	4/11/2013	\$2,400.00
10	1165	9230	06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	192441	4/26/2013	\$2,400.00
10	1165	9230	06111 - Contract Labor	2000	201305	2013				

Company	Cost Center	FERC	SubAccount	Service Area	Month	Fiscal Yr	Vendor	Invoice #	Invoice Date	Amount
10	1165	9230 06111 - Contract Labor	2000	201305	2013	MANAGEMENT DECISIONS INC	193887	5/29/2013	\$2,190.00	
10	1165	9230 06111 - Contract Labor	2000	201306	2013	MANAGEMENT DECISIONS INC	194410	6/12/2013	\$1,980.00	
10	1165	9230 06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191587	3/21/2013	\$1,920.00	
10	1165	9230 06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	191978	4/3/2013	\$1,920.00	
10	1165	9230 06111 - Contract Labor	2000	201305	2013	MANAGEMENT DECISIONS INC	193518	5/14/2013	\$1,920.00	
10	1165	9230 06111 - Contract Labor	2000	201306	2013	MANAGEMENT DECISIONS INC	194288	6/6/2013	\$1,920.00	
10	1165	9230 06111 - Contract Labor	2000	201307	2013	MANAGEMENT DECISIONS INC	195398	7/10/2013	\$1,920.00	
10	1165	9230 06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	192464	4/17/2013	\$1,440.00	
10	1137	9230 06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191586	3/21/2013	\$1,400.00	
10	1137	9230 06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	192353	4/11/2013	\$1,295.00	
10	1137	9230 06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	191977	4/3/2013	\$1,260.00	
10	1137	9230 06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191315	3/14/2013	\$1,120.00	
10	1137	9230 06111 - Contract Labor	2000	201304	2013	MANAGEMENT DECISIONS INC	191764	3/27/2013	\$1,120.00	
10	1137	9230 06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	191157	3/8/2013	\$840.00	
10	1137	9230 06111 - Contract Labor	2000	201303	2013	MANAGEMENT DECISIONS INC	190863	2/28/2013	\$560.00	
10	1156	9230 06111 - Contract Labor	12000	201304	2013	MILESTONE SOFTWARE SOLUTIONS INC	201379	4/8/2013	\$30,960.00	
10	1903	9210 06111 - Contract Labor	2000	201304	2013	MILESTONE SOFTWARE SOLUTIONS INC	201376	4/4/2013	\$29,431.80	
10	1156	9230 06111 - Contract Labor	12000	201305	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013104	5/8/2013	\$27,692.40	
10	1156	9230 06111 - Contract Labor	12000	201305	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013112	5/20/2013	\$26,400.00	
10	1156	9230 06111 - Contract Labor	12000	201305	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013105	5/8/2013	\$25,080.00	
10	1156	9230 06111 - Contract Labor	12000	201304	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013375	4/4/2013	\$24,180.00	
10	1903	9210 06111 - Contract Labor	2000	201307	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013174	7/12/2013	\$22,299.60	
10	1156	9230 06111 - Contract Labor	12000	201303	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013511	3/1/2013	\$21,840.00	
10	1156	9230 06111 - Contract Labor	12000	201303	2013	MILESTONE SOFTWARE SOLUTIONS INC	201353	3/1/2013	\$20,840.00	
10	1903	9210 06111 - Contract Labor	2000	201303	2013	MILESTONE SOFTWARE SOLUTIONS INC	201357	3/1/2013	\$14,061.60	
10	1156	9230 06111 - Contract Labor	12000	201303	2013	MILESTONE SOFTWARE SOLUTIONS INC	201357	3/1/2013	\$11,978.40	
10	1156	9230 06111 - Contract Labor	12000	201306	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013127	6/5/2013	\$10,644.40	
10	1156	9230 06111 - Contract Labor	12000	201304	2013	MILESTONE SOFTWARE SOLUTIONS INC	201376	4/4/2013	\$6,028.20	
10	1156	9230 06111 - Contract Labor	12000	201306	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013128	6/5/2013	\$4,800.00	
10	1156	9230 06111 - Contract Labor	12000	201306	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013129	6/5/2013	\$4,800.00	
10	1903	9210 06111 - Contract Labor	2000	201306	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013127	6/5/2013	\$3,836.60	
10	1903	9210 06111 - Contract Labor	2000	201305	2013	MILESTONE SOFTWARE SOLUTIONS INC	2013104	5/8/2013	\$1,767.60	
10	1156	9230 06111 - Contract Labor	12000	201303	2013	MILESTONE SOFTWARE SOLUTIONS INC	201352	3/1/2013	\$480.00	
10	1156	9230 06111 - Contract Labor	12000	201304	2013	MILESTONE SOFTWARE SOLUTIONS INC	201378	4/4/2013	\$120.00	
10	1501	9230 06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5597846	3/10/2013	\$652.50	
10	1501	9230 06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5584879	3/3/2013	\$573.75	
10	1501	9230 06111 - Contract Labor	2000	201304	2013	SPECIAL COUNSEL	5621026	3/24/2013	\$382.50	
10	1501	9230 06111 - Contract Labor	2000	201303	2013	SPECIAL COUNSEL	5609582	3/17/2013	\$247.50	
10	1212	9210 06111 - Contract Labor	12000	201303	2013	SPHERION STAFFING LLC	11633225	3/3/2013	\$35,405.25	
10	1212	9210 06111 - Contract Labor	12000	201303	2013	SPHERION STAFFING LLC	11651961	3/10/2013	\$32,212.52	
10	1212	9210 06111 - Contract Labor	12000	201303	2013	SPHERION STAFFING LLC	11670329	3/17/2013	\$29,116.24	
10	1212	9210 06111 - Contract Labor	12000	201304	2013	SPHERION STAFFING LLC	11724453	4/7/2013	\$28,975.38	
10	1212	9210 06111 - Contract Labor	12000	201303	2013	SPHERION STAFFING LLC	11687045	3/24/2013	\$28,017.03	
10	1212	9210 06111 - Contract Labor	12000	201304	2013	SPHERION STAFFING LLC	11759750	4/21/2013	\$27,675.66	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11742826	4/14/2013	\$26,957.25	
10	1212	9210 06111 - Contract Labor	12000	201304	2013	SPHERION STAFFING LLC	11704754	3/31/2013	\$26,373.22	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	11994824	7/23/2013	\$17,509.47	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11848849	5/26/2013	\$17,317.79	
10	1212	9210 06111 - Contract Labor	12000	201306	2013	SPHERION STAFFING LLC	11886217	6/9/2013	\$17,296.88	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11794288	5/5/2013	\$17,192.12	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11832534	5/19/2013	\$17,187.97	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11777074	4/26/2013	\$17,159.38	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11813711	5/12/2013	\$16,980.58	
10	1212	9210 06111 - Contract Labor	12000	201306	2013	SPHERION STAFFING LLC	11904295	6/16/2013	\$16,799.78	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	11976208	7/14/2013	\$15,262.92	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	11939652	6/30/2013	\$15,035.62	
10	1212	9210 06111 - Contract Labor	12000	201306	2013	SPHERION STAFFING LLC	11920277	6/23/2013	\$14,760.16	
10	1212	9210 06111 - Contract Labor	12000	201306	2013	SPHERION STAFFING LLC	11866285	6/2/2013	\$13,940.69	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	11959504	7/7/2013	\$12,059.21	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	12014177	7/28/2013	\$10,123.72	
10	1212	9210 06111 - Contract Labor	12000	201306	2013	SPHERION STAFFING LLC	11785886	4/28/2013	\$1,233.38	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11604711	2/17/2013	\$134.69	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11777726	4/28/2013	\$90.00	
10	1212	9210 06111 - Contract Labor	12000	201303	2013	SPHERION STAFFING LLC	11634280	3/6/2013	\$68.76	
10	1212	9210 06111 - Contract Labor	12000	201305	2013	SPHERION STAFFING LLC	11743604	4/14/2013	\$49.48	
10	1212	9210 06111 - Contract Labor	12000	201304	2013	SPHERION STAFFING LLC	11725313	4/7/2013	\$30.00	
10	1212	9210 06111 - Contract Labor	12000	201304	2013	SPHERION STAFFING LLC	11728300	4/7/2013	\$30.00	
10	1212	9210 06111 - Contract Labor	12000	201307	2013	SPHERION STAFFING LLC	11942965	6/30/2013	\$15.62	
10	1135	9230 06111 - Contract Labor	2000	201303	2013	UBISENSE INC	1153	3/20/2013	\$20,000.00	
10	1135	9230 06111 - Contract Labor	2000	201304	2013	UBISENSE INC	1222	4/18/2013	\$10,000.00	
10	1135	9230 06111 - Contract Labor	2000	201305	2013	UBISENSE INC	1259	5/21/2013	\$10,000.00	
10	1135	9230 06111 - Contract Labor	2000	201306	2013	UBISENSE INC	1306	6/17/2013	\$10,000.00	
10	1135	9230 06111 - Contract Labor	2000	201307	2013	UBISENSE INC	1361	7/16/2013	\$10,000.00	