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September 26, 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 updated responses to the Commission's First and Second Data Requests, Items 1-45, 1-54 and 2-38. I certify that the electronic documents are true and correct copies of the original documents.

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

Submitted By:

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AFFIDAVITS

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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

Joshua C. Densman

Joshua C. Densman

STATE OF Tennessee

COUNTY OF Williamson

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

TERESA MORRIS
NOTARY PUBLIC AT LARGE
DAVIDSON COUNTY, TENN.
My Commission Expires 5/3/16

Teresa Morris

Notary Republic

My Commission Expires: 5/3/16

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

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

Earnest B. Napier

STATE OF Tennessee
COUNTY OF Williamson

SUBSCRIBED AND SWORN to before me by Earnest B. Napier on this the 29th day of May, 2013.

TERESA MORRIS NOTARY PUBLIC AT LARGE DAVIDSON COUNTY, TENN.
My Commission Expires 5/3/16

Notary Republic
My Commission Expires: 5/3/16

SUPPLEMENTAL RESPONSE (9/26/2013)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period, including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(13)(c) updated with August 2013 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl4 - Operating Income Base Period - Updated thru August 2013.pdf, 5 Pages.

Respondent: Josh Densman

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data:___X____Base Period________Forecasted Period
Type of Filing:___X____Original________Updated ________Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Discription	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1	4091-4101	Provision for income taxes	0	5,350,107	0	0	0	0	0	0	0	0	14,447	0	5,364,555	0
2																
3	4030	Depreciation Expense	1,156,878	1,252,601	1,172,852	1,176,738	1,185,297	1,189,466	1,198,090	1,200,071	1,204,581	1,216,248	1,225,096	1,236,752	14,414,669	1,259,312
4	4060	Amortization of gas plant acquisition adjustments	4,523	4,523	4,878	4,878	4,878	4,878	4,878	4,878	6,675	6,704	6,704	6,704	65,098	6,704
5	4081	Taxes other than income taxes, utility operating inco	361,527	329,871	363,325	389,033	358,671	392,814	357,566	363,194	396,827	427,292	344,540	362,901	4,447,560	342,769
6	4800	Residential sales	(2,949,553)	(2,798,419)	(3,835,537)	(6,920,516)	(9,698,940)	(13,817,989)	(13,757,430)	(12,310,138)	(9,027,144)	(6,567,911)	(3,815,397)	(3,400,497)	(88,899,472)	(3,277,838)
7	4805	Unbilled Residential Revenue	(24,015)	8,404	(872,088)	(2,118,411)	(1,773,976)	(1,743,476)	1,575,941	317,618	2,542,789	1,576,492	221,349	46,526	(242,847)	22,212
8	4811	Commercial Revenue-Banner	(1,403,372)	(1,357,128)	(1,720,155)	(2,572,492)	(3,636,786)	(5,387,021)	(5,456,377)	(4,903,029)	(3,536,220)	(2,590,550)	(1,794,680)	(1,589,644)	(35,947,453)	(1,566,068)
9	4812	Industrial Revenue-Banner	(396,462)	(392,809)	(428,998)	(440,596)	(461,727)	(656,353)	(670,585)	(527,222)	(390,648)	(253,249)	(209,980)	(155,227)	(4,983,856)	(166,988)
10	4815	Unbilled Comm Revenue	(60,209)	(4,266)	(479,685)	(512,168)	(698,148)	(757,809)	599,908	110,692	1,097,066	670,403	(97,269)	(6,652)	(138,137)	(18,975)
11	4820	Other Sales to Public Authorities	(206,771)	(209,850)	(333,413)	(579,613)	(868,672)	(1,207,500)	(1,230,627)	(1,073,114)	(800,157)	(475,568)	(314,083)	(324,007)	(7,623,374)	(245,571)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,905)	(154,529)	(189,209)	(128,826)	144,583	38,921	243,485	173,159	(9,724)	(28,532)	(61,238)	32,437
13	4870	Forfeited discounts	(40,285)	(34,141)	(40,064)	(62,672)	(102,392)	(123,598)	(163,882)	(123,562)	(81,928)	5	2	0	(772,514)	0
14	4880	Miscellaneous service revenues	(56,114)	(64,806)	(124,593)	(104,846)	(64,356)	(58,648)	(56,573)	(42,383)	(49,036)	(40,496)	(31,998)	(36,386)	(730,234)	(42,199)
15	4893-6	Revenue-Transportation Distribution	(861,783)	(831,455)	(1,009,858)	(1,049,492)	(1,052,718)	(1,244,401)	(1,111,196)	(1,177,396)	(1,013,911)	(893,294)	(900,931)	(903,962)	(12,050,397)	(965,585)
16	4895	Revenue-Transportation Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	4896	Revenue-Transportation Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	8001	Intercompany Gas Well-head Purchases	0	0	0	0	16,639	12,329	237,922	199,360	64,698	0	0	0	530,947	0
20	8010	Natural gas field line purchases	131,685	164,574	127,452	147,083	22,059	32,644	34,948	12,263	11,217	125,973	225,591	218,565	1,254,054	177,408
21	8040	Natural gas city gate purchases	4,257,224	4,605,581	4,384,289	6,080,850	2,347,354	3,178,184	1,986,546	2,349,475	1,302,101	9,908,144	8,282,841	7,789,937	56,472,526	6,918,836
22	8045	Transportation to City Gate	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	8050	Other purchases	(1,247)	(578)	(513)	(763)	(135)	(897)	(218)	(647)	(694)	(145)	(204)	(537)	(6,579)	(127)
24	8051	PGA for Residential	714,920	601,730	1,262,709	3,931,232	5,853,673	9,243,731	9,286,721	8,409,131	5,780,069	3,672,040	1,360,534	1,015,141	51,131,632	908,031
25	8052	PGA for Commercial	672,275	637,650	888,218	1,613,253	2,382,683	3,829,701	3,920,643	3,571,078	2,456,524	1,664,835	1,002,279	822,492	23,461,630	804,292
26	8053	PGA for Industrial	325,697	325,534	350,629	361,186	380,366	543,995	559,317	437,247	320,664	218,313	164,347	145,246	4,132,539	155,311
27	8054	PGA for Public Authorities	123,256	125,897	222,164	436,412	646,417	934,728	962,131	858,419	634,950	355,431	220,307	229,875	5,749,988	160,635
28	8058	Unbilled PGA Cost	75,872	(59,793)	1,218,709	2,279,174	2,011,963	2,206,254	(1,700,546)	(206,430)	(3,368,265)	(2,022,766)	(81,450)	(15,748)	336,974	(34,385)
29	8059	PGA Offset to Unrecovered Gas Cost	(2,115,710)	(3,527,285)	(3,070,240)	(4,825,217)	(8,932,048)	(10,392,650)	(13,936,362)	(12,868,699)	(12,767,279)	(6,492,009)	(2,899,756)	(2,659,404)	(84,486,658)	(3,241,344)
30	8060	Exchange gas	(1,717,916)	(366,201)	(915,088)	(1,350,988)	2,364,222	1,136,199	4,136,124	3,135,599	3,864,958	(1,907,363)	(3,235,230)	(2,652,671)	2,491,644	(2,118,987)
31	8081	Gas withdrawn from storage-Debit	0	0	0	20,424	1,928,180	3,701,014	5,133,843	4,961,817	5,515,589	56,586	1,680	(241)	21,316,892	0
32	8082	Gas delivered to storage-Credit	(2,136,815)	(2,467,777)	(2,110,789)	(2,189,522)	(40,007)	(42,458)	(2,095)	0	(368,701)	(3,723,438)	(3,983,305)	(4,247,978)	(21,312,884)	(3,327,482)
33	8120	Gas used for other utility operations-Credit	(486)	(2,518)	(575)	(3,762)	(1,494)	(3,099)	(148)	(2,411)	(802)	(2,372)	1,357	407	(15,903)	(214)
34	8130	Other gas supply expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	8580	Transmission and compression of gas by others	1,582,778	1,592,126	1,584,450	2,118,133	2,293,735	2,375,635	2,409,293	2,210,833	2,378,111	2,032,252	1,608,383	1,552,328	23,738,058	1,591,696
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(279)	(448)	(279)	(299)	(279)	(279)	(3,588)	(299)
37	8160	Wells expenses	3,183	(53)	14,320	25,291	21,102	6,000	5,068	4,877	7,744	5,113	15,619	3,052	111,316	1,543
38	8170	Lines expenses	3,103	3,308	1,555	7,562	4,466	4,516	5,968	3,781	4,767	4,193	3,688	4,150	51,056	1,113
39	8180	Compressor station expenses	411	683	2,545	3,911	1,254	1,307	839	478	3,124	4,493	734	969	20,749	2,655
40	8190	Compressor station fuel and power	54	33	56	63	0	129	66	71	67	67	38	59	703	62
41	8200	Storage-Measuring and regulating station expenses	(18)	782	261	142	520	607	376	268	1,322	101	429	(49)	4,741	89
42	8210	Storage-Purification expenses	85	104	114	604	760	5,957	6,199	2,013	5,472	(861)	475	80	21,003	1,510
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	21	21	21	20	19	229	19
44	8250	Storage well royalties	116	411	711	389	896	1,684	2,216	1,390	1,179	666	992	133	10,783	40
45	8310	Storage-Maintenance of structures and improvemen	0	0	0	2,527	0	1,864	0	0	80	0	211	497	5,180	0
46	8340	Maintenance of compressor station equipment	0	178	(59)	1,231	1,121	(295)	0	0	0	787	149	923	4,035	(246)
47	8350	Maintenance of measuring and regulating station eq	358	(119)	0	0	0	0	0	0	0	0	422	(74)	587	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	0	0	0	2,011	341	2,642	(172)
49	8500	Transmission-Operation supervision and engineerin	0	0	0	0	0	0	0	294	0	0	0	0	294	0
50	8560	Mains expenses	15,447	9,069	20,291	24,625	132,832	24,574	14,397	25,140	22,231	11,835	8,640	17,249	326,331	11,670
51	8570	Transmission-Measuring and regulating station expe	7,078	6,002	8,071	7,722	11,733	6,896	6,341	9,774	3,440	7,406	5,530	5,791	85,783	3,781
52	8630	Transmission-Maintenance of mains	3,812	6,385	6,033	(1,108)	1,170	129	1,893	(333)	(89)	2,416	145	(98)	20,353	3,252
53	8650	Transmission-Maintenance of measuring and regula	0	0	0	111	95	0	178	(55)	0	2,174	(282)	0	2,220	882
54	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	8700	Distribution-Operation supervision and engineering	100,128	96,323	97,661	110,420	157,391	127,640	85,332	126,936	143,160	153,612	92,771	124,998	1,416,371	135,267
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	55	19	37	19	40	329	40
57	8711	Odorization	625	420	0	0	0	1,266	0	2,505	150	0	0	0	4,985	0
58	8740	Mains and Services Expenses	228,241	240,684	245,166	199,584	208,865	229,307	242,776	243,887	289,372	257,864	243,408	307,185	2,936,338	258,396
59	8750	Distribution-Measuring and regulating station expen	27,463	23,927	20,172	22,302	16,368	26,203	20,670	25,124	26,447	36,377	22,754	31,833	299,640	32,718
60	8760	Distribution-Measuring and regulating station expen	4,873	5,319	2,022	2,675	(604)	3,083	2,200	1,779	4,808	2,140	2,609	2,235	33,139	5,707
61	8770	Distribution-Measuring and regulating station expen	20,644	16,641	2,928	5,036	5,660	11,663	5,212	4,235	4,575	11,464	2,390	8,646	99,093	41,158

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account
Base Period: Twelve Months Ended July 31, 2013

Data:___X____Base Period________Forecasted Period
Type of Filing:___X____Original________Updated ________Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Discription	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
62	8780	Meter and house regulator expenses	57,588	63,305	65,642	69,201	61,923	73,639	53,084	61,027	72,106	72,579	60,456	70,323	780,871	58,673
63	8790	Customer installations expenses	731	1,288	(80)	1,942	1,473	4,687	6	3,183	4,812	1,081	1,117	776	21,017	401
64	8800	Distribution-Other expenses	5,421	2,966	11,623	4,930	378	7,558	30,562	51,465	57,318	(15,513)	5,230	12,196	174,132	14,087
65	8810	Distribution-Rents	33,850	38,870	32,221	34,424	30,746	41,219	35,264	37,382	40,744	32,729	33,337	34,838	425,625	29,381
66	8850	Distribution-Maintenance supervision and engineerir	577	164	197	313	218	142	259	154	214	236	31	175	2,678	117
67	8860	Distribution-Maintenance of structures and improven	433	2,298	119	954	283	296	103	54	984	107	354	54	6,039	2,012
68	8870	Distribution-Maint of mains	7,091	31,776	1,311	2,530	2,562	5,464	2,499	3,752	2,867	3,937	4,286	36,625	104,700	4,122
69	8890	Maintenance of measuring and regulating station eq	1,599	0	2,709	0	0	0	0	0	0	283	0	0	4,591	0
70	8900	Maintenance of measuring and regulating station eq	1,166	93	0	0	0	0	2,409	89	0	1,505	7,844	249	13,356	909
71	8910	Maintenance of measuring and regulating station eq	1,357	2,900	0	0	1,828	0	0	0	0	2,065	108	137	8,394	4,626
72	8920	Maintenance of services	866	1,095	957	1,644	358	1,409	1,055	480	1,689	890	570	731	11,744	1,147
73	8930	Maintenance of meters and house regulators	9,131	1,337	7,246	20	3,209	4,061	4,665	359	2,349	2,174	9,247	10,659	54,456	10,231
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,326	1,041	986	183	1,675	1,180	813	805	1,060	14,481	1,843
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	0	0	0	0	0	1,836	0
76	9020	Customer accounts-Meter reading expenses	101,289	105,441	102,822	127,043	102,674	139,472	110,756	143,111	143,913	111,519	105,812	139,247	1,433,100	130,412
77	9030	Customer accounts-Customer records and collectior	37,929	29,626	29,242	22,976	25,379	31,031	32,876	34,370	49,502	15,803	18,637	21,649	349,019	21,993
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	26,207	34,035	38,921	32,234	29,565	22,674	20,307	106,094	18,534	429,435	18,287
79	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9090	Customer service-Operating informational and instru	9,457	9,946	16,627	13,741	9,261	9,709	8,778	8,886	10,119	9,848	10,648	9,785	126,806	9,024
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	9110	Sales-Supervision	20,225	17,223	20,302	17,801	17,190	19,313	16,328	16,881	17,836	19,741	17,323	18,957	219,120	18,567
84	9120	Sales-Demonstrating and selling expenses	2,865	11,354	3,251	16,671	18,434	9,848	3,925	3,999	2,483	9,235	4,070	5,406	91,541	5,080
85	9130	Sales-Advertising expenses	275	320	2,140	823	131	1,986	1,431	1,169	1,818	1,139	783	1,891	13,905	1,265
86	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	9200	A&G-Administrative & general salaries	31,047	29,975	33,613	31,454	29,451	32,767	28,489	33,846	37,986	55,332	46,002	52,243	442,205	48,414
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	(1,249)	109	(7,565)	1,046
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	661,945	781,218	950,373	866,865	865,163	620,354	1,220,224	842,367	877,752	954,186	10,499,923	847,241
90	9230	A&G-Outside services employed	23,477	27,013	12,573	22,560	18,576	9,822	10,284	30,768	11,318	6,951	14,801	5,126	193,268	9,801
91	9240	A&G-Property insurance	12,480	11,814	12,711	12,436	12,442	12,762	13,501	14,691	13,670	12,856	12,652	12,635	154,652	12,321
92	9250	A&G-Injuries & damages	1,377	700,338	1,294	2,071	4,081	277	757	2,992	2,238	2,180	13	81	717,698	257
93	9260	A&G-Employee pensions and benefits	186,844	162,462	275,597	226,124	241,327	288,369	248,912	258,296	303,792	239,559	233,153	260,724	2,925,160	237,082
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	135	0	0	616	0	4,455	3,007
95	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,326	31,284	39,264	41,554	84,710	5,025	315,814	(2,223)
96	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	9302	Miscellaneous general expenses	5,375	15	30	825	2,360	13,952	1,570	0	3,250	880	10,975	11,800	51,032	970
98	9310	A&G-Rents	2,644	2,636	2,686	2,686	2,686	3,698	2,939	2,939	3,175	3,680	22,076	3,680	55,526	3,299
99																
100		Operating (Income)Loss*	($729,592)	$295,055	($1,744,920)	($2,476,889)	($3,573,424)	($4,696,594)	($3,607,941)	($3,211,080)	($1,000,044)	($870,319)	($618,253)	($398,008)	($17,267,454)	($633,541)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.
**Note: Provision for Income Taxes is not a component of Operating Income but is included on this schedule to develop the 12 month total for use elsewhere in the model

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, **Div 002 Only**
Base Period: Twelve Months Ended July 31, 2013

Data:__X__Base Period______Forecasted Period
Type of Filing:__X__Original______Updated______Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Discription	actual Aug-12	actual Oct-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1	4030	Depreciation Expense	(0)	0	(0)	0	(0)	(0)	0	(0)	(0)	0	0	0	0	0
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	(3,540)	3,540	0	(0)	(0)	(0)	536	(535)	(0)	0	0	0	0	(0)
4	8140	Storage-Operation supervision and engineering	0	0	541	0	0	0	0	0	0	0	0	0	541	0
5	8210	Storage-Purification expenses	26	0	0	0	0	0	0	0	0	0	0	0	26	0
6	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8560	Mains expenses	0	0	0	0	0	0	0	224	0	0	0	0	224	0
8	8700	Distribution-Operation supervision and engineer	25,045	6,542	63,583	48,853	14,108	(2,823)	43	1,304	530	(19,648)	6,763	809	145,109	36,722
9	8740	Mains and Services Expenses	7,598	330	10,239	6,806	8,694	6,462	5,888	8,736	3,417	10,491	6,447	7,913	83,022	12,500
10	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	30	30	148
11	8810	Distribution-Rents	(5,208)	10,333	(6,660)	0	0	0	0	0	0	0	0	0	(1,536)	0
12	8850	Maintenance supervision and engineering	0	0	0	0	0	0	0	0	994	0	0	0	994	0
13	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,567	10,952	11,864	10,316	10,832	11,348	11,864	10,403	11,864	129,537	6,141
16	9030	Customer accounts-Customer records and collec	0	0	0	0	0	0	563	161	168	130	0	0	1,023	0
17	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,299	0	0	5,518	134	0	0	12,761	0
20	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	0	527	0
21	9200	A&G-Administrative & general salaries	(487,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,367,057)	(1,112,731)	(1,318,277)	728,789	(2,838,512)	(975,495)	(548,988)	(12,635,689)	(898,606)
22	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	720,745	748,656	1,216,438	971,674	1,379,306	9,952,414	1,373,242
23	9220	A&G-Administrative expense transferred-Credit	(4,947,811)	(8,113,947)	(5,720,216)	(6,097,642)	(6,453,326)	(5,615,742)	(5,760,601)	(2,754,564)	(10,670,712)	(2,931,949)	(5,219,435)	(6,173,160)	(70,459,106)	(5,734,731)
24	9230	A&G-Outside services employed	545,197	623,042	570,063	680,824	420,649	596,944	558,711	628,817	555,803	613,182	618,663	817,220	7,429,115	712,667
25	9240	A&G-Property insurance	16,927	16,927	16,927	16,927	16,927	17,330	17,289	16,997	17,331	17,356	17,331	17,331	205,599	17,329
26	9250	A&G-Injuries & damages	1,094,442	4,199,578	1,107,231	1,212,599	1,209,910	220,001	1,203,186	2,503,290	1,133,013	1,210,001	1,209,063	1,209,200	17,511,515	1,206,042
27	9260	A&G-Employee pensions and benefits	1,572,452	8,988,628	3,024,011	3,666,802	3,758,262	2,824,615	3,378,956	(475,928)	6,233,362	1,776,446	2,603,113	2,301,946	39,652,665	2,563,765
28	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	0	(3)	0
31	9302	Miscellaneous general expenses	132,833	201,354	402,996	94,630	358,721	866,407	137,566	1,273,929	359,782	89,516	214,915	325,488	4,458,137	192,345
32	9310	A&G-Rents	461,734	404,504	460,383	424,063	433,973	361,195	403,405	427,592	415,555	421,626	402,565	451,045	5,067,640	465,899
33	9320	A&G-Maintenance of general plant	480,860	529,456	1,045,342	578,286	597,405	88,132	364,464	388,451	320,909	406,713	32,568	74,444	4,907,030	54,252
34	Operating (Income)Loss*		($859,401)	$7,132,685	$97,675	$18,911	($10,378)	($902,771)	($68,195)	$1,431,774	($135,535)	($16,212)	($101,424)	($125,552)	$6,461,577	$7,716
35																
36	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,891)	(6,116,553)	(6,442,948)	(4,712,972)	(5,692,406)	(4,186,338)	(10,535,176)	(2,915,737)	(5,118,010)	(6,047,608)	(76,920,683)	(5,742,447)
37		Allocation Factor to Kentucky	5.83%	2.70%	5.31%	5.43%	5.45%	6.50%	5.49%	6.82%	5.65%	5.21%	5.36%	5.47%	5.07%	5.24%
38		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(595,205)	(152,046)	(274,162)	(330,682)	(3,898,834)	(301,157)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, **Div 012 Only**
Base Period: Twelve Months Ended July 31, 2013

Data:___X____Base Period________Forecasted Period
Type of Filing:___X____Original________Updated ________Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Discription	actual Aug-12	actual Oct-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1	4030	Depreciation Expense	(0)	0	0	0	(0)	(0)	(0)	0	0	(10,685)	10,685	0	0	(0)
2	4081	Taxes other than income taxes, utility operating incom	(0)	(0)	(0)	(0)	(0)	0	300	(0)	(0)	(0)	(0)	0	299	(0)
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	572	863	1,100	9,605	1,949
4	8740	Mains and Services Expenses	1,061	785	847	861	1,106	706	4,810	1,689	808	836	671	841	15,022	775
5	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	0	0	171	56	0	0	0	0	0	0	0	30	256	148
7	9010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,792	180,916	149,738	165,442	180,562	189,822	124,044	152,073	1,946,014	144,899
8	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	15,461	4,030	19,491	6,201
9	9030	Customer accounts-Customer records and collections expenses	993,991	865,884	1,084,568	963,357	957,479	1,184,549	997,380	1,135,492	1,159,900	1,314,304	999,770	1,183,317	12,839,990	1,110,049
10	9070	Customer service-Supervision	0	0	0	0	0	320	0	0	0	0	0	0	320	0
11	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9090	Customer service-Operating informational and instructional adve	0	0	0	0	0	0	0	3,220	(3,220)	0	0	0	0	0
13	9100	Customer service-Miscellaneous customer service	96	0	0	0	0	0	0	0	0	0	0	0	96	0
14	9200	A&G-Administrative & general salaries	645,756	656,295	702,283	723,313	958,649	853,890	818,885	733,220	862,056	1,016,485	929,814	975,250	9,875,895	969,015
15	9210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	997,527	932,236	853,951	880,214	909,956	759,636	734,608	9,724,730	1,222,706
16	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,361,795)	(3,846,497)	(3,915,090)	(4,221,268)	(4,666,778)	(3,820,938)	(4,107,340)	(46,930,846)	(4,487,310)
17	9230	A&G-Outside services employed	38,988	43,059	43,141	44,207	38,171	63,638	60,725	68,468	66,811	88,850	26,957	3,050	586,065	742
18	9240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	16,395	16,803	16,836	16,804	16,805	198,759	16,602
19	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	0	0	1,960	0
20	9260	A&G-Employee pensions and benefits	644,379	610,695	756,913	759,716	737,425	865,142	736,282	815,684	936,907	1,019,933	837,348	924,060	9,644,483	902,747
21	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	75	75	0
22	9310	A&G-Rents	93,151	92,557	93,083	93,740	93,040	155,168	109,598	108,351	109,527	108,491	108,844	108,956	1,274,506	109,320
23	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	12,688	10,329	694	727	3,144	795,524	699
24																
25		Operating (Income)Loss*	$0	$0	$0	($0)	$0	$1,865	$300	$81	$0	($10,685)	$10,685	$0	$2,246	($1,257)
26																
27	9220	A&G-Administrative expense transferred-Credit	(3,342,744)	(3,446,739)	(3,486,417)	(3,453,213)	(4,262,027)	(4,363,660)	(3,846,797)	(3,915,171)	(4,221,268)	(4,656,093)	(3,831,623)	(4,107,340)	(46,933,092)	(4,486,053)
28		Allocation Factor to Kentucky	5.51%	5.51%	5.49%	5.50%	5.47%	5.49%	5.49%	5.20%	5.51%	5.44%	5.41%	5.42%	5.45%	5.42%
29		Total Allocated Amount	(184,044)	(190,085)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(207,458)	(222,792)	(2,558,382)	(243,275)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, **Div 091 Only**
Base Period: Twelve Months Ended July 31, 2013

Data:___X____Base Period________Forecasted Period
Type of Filing:___X____Original________Updated ________Revised
Workpaper Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Discription	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	actual Mar-13	actual Apr-13	actual May-13	actual Jun-13	actual Jul-13	Total	actual Aug-13
			$	$	$	$	$	$	$	$	$	$	$	$	$	$
1	4030	Depreciation Expense	0	0	0	0	0	0	(0)	0	(0)	(0)	0	(0)	(0)	(0)
2	4081	Taxes other than income taxes, utility operating income	(0)	0	0	(0)	0	0	(0)	0	0	(0)	(0)	0	0	0
3	8160	Wells expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8170	Lines expenses	45	41	41	34	34	36	39	40	36	0	80	43	469	45
5	8180	Compressor station expenses	48	43	43	36	36	38	41	42	38	0	85	46	497	47
6	8190	Compressor station fuel and power	3	0	1,286	769	36	0	637	740	3	0	309	0	3,782	3
7	8200	Storage-Measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8210	Storage-Purification expenses	108	101	103	259	265	80	970	454	326	236	229	128	3,260	3
9	8240	Storage-Other expenses	3	3	3	3	7	55	60	79	0	0	34	4	252	4
10	8250	Storage well royalties	508	365	1,152	792	1,651	3,172	2,528	3,382	3,182	2,075	2,868	443	22,119	556
11	8432	Other storage-Maintenance of structures and improvement	2,977	(992)	0	0	0	0	0	0	0	0	0	0	1,985	0
12	8500	Transmission-Operation supervision and engineering	11	3,100	369	0	0	0	0	0	808	0	0	105	4,392	0
13	8560	Mains expenses	231	102	332	2,243	2,982	245	3,010	498	3,292	1,035	1,699	1,611	17,278	135
14	8570	Transmission-Measuring and regulating station expenses	90	82	81	69	69	72	78	80	72	0	160	86	938	89
15	8590	Transmission-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	8650	Transmission-Maintenance of measuring and regulating st	15	29	0	1,473	14	0	0	0	2,046	0	7,937	7,181	18,696	15
17	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	825	0	825	0
18	8700	Distribution-Operation supervision and engineering	290,834	147,972	275,406	311,050	304,716	265,981	183,427	154,999	271,911	356,147	316,659	260,982	3,140,084	339,749
19	8711	Odorization	0	1,551	6,108	0	25,605	15,277	1,508	3,225	6,699	15,486	0	0	75,459	2,521
20	8740	Mains and Services Expenses	8,852	6,013	15,783	915	13,107	9,790	8,613	9,751	616	8,589	7,799	387	90,215	6,708
21	8750	Distribution-Measuring and regulating station expenses	10,186	9,853	8,064	2,488	3,965	4,235	4,991	8,013	3,973	2,653	730	1,237	60,389	825
22	8760	Distribution-Measuring and regulating station expenses-Inc	(362)	0	33	883	126	414	347	693	0	2,627	0	0	4,760	0
23	8770	Distribution-Measuring and regulating station expenses-Cit	0	0	0	20	0	0	0	0	0	0	0	0	20	0
24	8780	Meter and house regulator expenses	0	0	0	909	(130)	0	0	0	0	0	0	0	779	0
25	8800	Distribution-Other expenses	(84)	1,098	4,037	359	530	4,258	7,212	888	2,162	1,412	2,144	(434)	23,582	175
26	8810	Distribution-Rents	93,095	26,523	5,672	9,747	8,565	12,199	22,324	23,743	19,611	26,104	24,315	25,005	296,904	25,246
27	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	9030	Customer accounts-Customer records and collections exp	334,665	246,456	280,377	265,546	262,831	310,838	327,707	279,995	374,760	180,988	183,255	188,991	3,236,408	231,222
31	9040	Customer accounts-Uncollectible accounts	0	(261)	0	0	0	0	0	0	0	0	0	0	(261)	0
32	9080	Customer service-Operating assistance expense	0	0	0	0	0	2,000	0	0	0	0	0	0	2,000	0
33	9090	Customer service-Operating informational and instructiona	623	17,762	0	0	0	0	0	0	0	0	0	0	18,385	0
34	9100	Customer service-Miscellaneous customer service	79	145	13	80	7	161	153	94	92	88	7	0	920	0
35	9110	Sales-Supervision	0	0	0	0	0	500	0	0	0	0	0	0	500	0
36	9120	Sales-Demonstrating and selling expenses	0	25,698	2	0	0	0	0	0	42	0	0	0	25,743	0
37	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	0	0	0	0	0	2,656	0
38	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	9200	A&G-Administrative & general salaries	(3,438)	(2,717)	(5,148)	(5,490)	(10,219)	(3,906)	(2,970)	(3,621)	(4,806)	(4,547)	5,870	(3,907)	(44,897)	(2,165)
40	9210	A&G-Office supplies & expense	1,366	0	0	688	940	0	529	26	428	0	0	0	3,977	330
41	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(605,386)	(774,645)	(874,512)	(792,265)	(801,424)	(9,810,776)	(605,619)
42	9230	A&G-Outside services employed	8,046	20,555	8,619	9,418	4,673	8,874	8,318	8,003	12,326	4,886	44,135	193,557	331,410	(191,546)
43	9240	A&G-Property insurance	1,141	1,038	1,111	1,087	1,087	1,319	1,037	1,141	1,193	1,085	1,074	1,068	13,381	1,041
44	9250	A&G-Injuries & damages	23,331	21,552	27,788	23,706	25,136	15,242	28,829	29,834	26,616	30,843	25,302	25,770	303,949	25,281
45	9260	A&G-Employee pensions and benefits	363,757	579,821	(220,618)	33,813	256,028	145,260	250,383	70,380	27,721	226,139	155,654	86,692	1,975,029	154,195
46	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	9,395	0	0	0	9,395	0
47	9302	Miscellaneous general expenses	7,299	10,179	28,818	7,265	7,266	7,517	7,517	7,517	6,403	13,903	6,403	7,653	117,742	6,403
48	9310	A&G-Rents	952	1,049	1,109	4,700	4,739	4,723	4,825	4,967	4,686	4,764	4,688	4,775	45,977	4,735
49	9320	A&G-Maintenance of general plant	0	0	0	0	178	162	0	423	0	0	0	0	763	0
50																
51		Operating (Income)Loss*	$0	$0	$0	($0)	$0	$0	($0)	$0	($1,013)	($0)	($0)	($0)	($1,013)	($0)
52																
53	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(605,386)	(773,632)	(874,512)	(792,265)	(801,424)	(9,809,763)	(605,619)
54		Allocation Factor to Kentucky	36.41%	37.38%	36.66%	38.54%	40.06%	39.70%	39.62%	21.65%	50.73%	50.00%	50.00%	50.00%	41.21%	50.00%
55		Total Allocated Amount	(416,718)	(418,459)	(161,524)	(259,337)	(366,290)	(321,001)	(341,714)	(131,088)	(392,474)	(437,256)	(396,133)	(400,712)	(4,042,707)	(302,809)

*Note: Debits are shown as positive, and credits are shown as negatives. Includes the Shared Services allocation.

SUPPLEMENTAL RESPONSE (9/26/2013)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

(1) Accounting;

(2) Engineering;

(3) Legal;

(4) Consultants; and

(5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for rate case expenses updated through August 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl4 - Rate Case Expenses through August 2013.pdf, 1 Page.

Respondent: Josh Densman

Atmos Energy Corporation
Kentucky Operations
Rate Case Expenses
Actuals Through August 2013

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	1/31/2013	130114	Alliance Consulting Group	$ 4,725.00	27.00	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	1/31/2013	130114	Alliance Consulting Group	$ 94.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	1/31/2013	130115	Alliance Consulting Group	$ 2,187.50	12.5	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	1/31/2013	130115	Alliance Consulting Group	$ 43.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130203	Alliance Consulting Group	$ 8,750.00	50.00	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	2/28/2013	130203	Alliance Consulting Group	$ 125.00	0.50	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	2/28/2013	130203	Alliance Consulting Group	$ 177.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130203	Alliance Consulting Group	$ 1,000.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - PowerPlan Software Usage Fee
Consultants	2/28/2013	130204	Alliance Consulting Group	$ 3,500.00	20.00	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	2/28/2013	130204	Alliance Consulting Group	$ 125.00	0.50	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	2/28/2013	130204	Alliance Consulting Group	$ 87.50	0.50	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Karen Ponder
Consultants	2/28/2013	130204	Alliance Consulting Group	$ 74.25	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	2/28/2013	130204	Alliance Consulting Group	$ 1,000.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - PowerPlan Software Usage Fee
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 275.00	5.50	$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Tim Watson
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 725.00	14.50	$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 14,875.00	85.00	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 5,625.00	22.50	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 430.00	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	3/31/2013	130302	Alliance Consulting Group	$ 988.51	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Travel Expenses
Other Expenses	3/1/2013	IEXP-385611	Johnson, John C	$ 247.26	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	IEXP-385611	Johnson, John C	$ 27.88	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	IEXP-385611	Johnson, John C	$ 525.49	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	IEXP-385399	Densman, Josh C	$ 6.03	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/15/2013	IEXP-385399	Densman, Josh C	$ 166.68	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/27/2013	IEXP-386260	Simon, Pearl A	$ 195.89	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	4/1/2013	IEXP-386547	Dobbs, Jay K (Kevin)	$ 212.93	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	4/19/2013	IEXP-388066	Densman, Josh C	$ 93.57	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion
Other Expenses	4/26/2013	IEXP-387060	Martin, Mark	$ 10.00	N/A	N/A	9280	Other	Yes	Expense Report Reimbursement: Proof of Good Standing for MFR
Other Expenses	4/26/2013	IEXP-387060	Martin, Mark	$ 753.30	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/6/2013	IEXP-388739	Martin, Mark	$ 517.97	N/A	N/A	9280	Lodgings	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/6/2013	IEXP-388739	Martin, Mark	$ 12.82	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/15/2013	00004207-051513-1	Mayfield Messenger	$ 518.28	N/A	N/A	9280	Advertising	Yes	Rate Case Notification - Mayfield, KY Newspaper
Other Expenses	5/16/2013	010 PAMELA.PERRY MAY	Bank of America	$ 285.04	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	5/16/2013	010 PAMELA.PERRY MAY	Bank of America	$ 233.82	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	5/6/2013	IEXP-388739	Martin, Mark	$ 175.15	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Other Expenses	5/16/2013	010 PAMELA.PERRY MAY	Bank of America	$ 36.88	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/16/2013	010 PAMELA.PERRY MAY	Bank of America	$ 36.34	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	5/6/2013	IEXP-388739	Martin, Mark	$ 114.00	N/A	N/A	9280	Transportation	Yes	Expense Report Reimbursement: Discussion with Dallas Rate Department regarding rate case
Consultants	4/30/2013	130402	Alliance Consulting Group	$ 250.00	1.00	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	4/30/2013	130402	Alliance Consulting Group	$ 612.50	3.50	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	4/30/2013	130402	Alliance Consulting Group	$ 112.50	2.25	$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	4/30/2013	130402	Alliance Consulting Group	$ 19.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	4/30/2013	130405	Alliance Consulting Group	$ 1,375.00	5.50	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	4/30/2013	130405	Alliance Consulting Group	$ 1,575.00	9.00	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	4/30/2013	130405	Alliance Consulting Group	$ 237.50	4.75	$ 50	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	4/30/2013	130405	Alliance Consulting Group	$ 63.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	5/1/2013	KENTUCKY	Raab, Paul H	$ 5,015.00	17.00	$ 295	9280	Contractor Labor	Yes	Class Cost of Service Study
Consultants	5/31/2013	130503	Alliance Consulting Group	$ 250.00	1.00	$ 250	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	5/31/2013	130503	Alliance Consulting Group	$ 87.50	0.50	$ 175	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	5/31/2013	130503	Alliance Consulting Group	$ 6.75	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	6/1/2013	INV060113	Raab, Paul H	$ 6,490.00	22.00	$ 295	9280	Contractor Labor	Yes	Class Cost of Service Study
Consultants	5/30/2013	34228	Vander Weide James H.	$ 15,087.50	35.50	$ 425	9280	Contractor Labor	Yes	Cost of Equity Study
Legal	6/4/2013	60113	John N Hughes PSC	$ 22,274.00	63.64	$ 350	9280	Legal	Yes	Legal Review of Minimum Filing Requirements & Testimony
Other Expenses	6/14/2013	IEXP-391444	Densman, Josh C	$ 31.57	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Minimum Filing Requirements and Testimony Review/Discussion
Other Expenses	5/31/2013	103794-053113	Advocate Communications Inc.	$ 3,379.80	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	201305	Anderson News	$ 1,448.40	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	201305	Central Kentucky News Journal	$ 2,428.80	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	248653	Daily News Inc.	$ 6,666.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	21266-053113	Glasgow Daily Times Inc.	$ 3,780.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	5133396	Kentucky New Era Inc.	$ 2,904.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	00009031-062113	Madisonville Messenger	$ 2,476.46	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/30/2013	INV063013	Madisonville Messenger	$ 4,712.58	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	4207	Mayfield Messenger	$ 1,036.56	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	00001948-053113	News Democrat and Leader	$ 3,124.28	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	302477	Owensboro Messenger Inquirer Inc.	$ 10,858.05	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	20011381-060213	Paducah Sun Inc.	$ 7,128.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	19013959-053113	Sentinel News	$ 2,039.40	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	5133001686	The Times Leader	$ 911.50	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/14/2013	010 PAMELA.PERRY JUN	Bank of America	$ 136.38	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	6/14/2013	010 PAMELA.PERRY JUN	Bank of America	$ 462.61	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/14/2013	010 PAMELA.PERRY JUN	Bank of America	$ 1,764.97	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/14/2013	010 PAMELA.PERRY JUN	Bank of America	$ 20.54	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/14/2013	010 PAMELA.PERRY JUN	Bank of America	$ 231.45	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/14/2013	050 PAMELA.PLEASANT	Bank of America	$ 60.01	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	6/30/2013	3019745-063013	Anderson News	$ 724.20	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/30/2013	10	Greensburg Record Herald Inc	$ 1,748.67	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	7/16/2013	010 PAMELA.PERRY JUL	Bank of America	$ 68.17	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	7/16/2013	050 JANICE.CROWE JUL	Bank of America	$ 98.64	N/A	N/A	9280	Postage	Yes	Shipping Charges - Packages Plus
Other Expenses	8/16/2013	010 PAMELA.PERRY AUG	Bank of America	$ 162.30	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
TOTAL				$160,837.68						

SUPPLEMENTAL RESPONSE (9/26/2013)

REQUEST:

Refer to page 16, lines 4-6, of the Napier Testimony.

a. Mr. Napier states that the fiscal year 2012 and 2013 budgets for the PRP were $17.9 and $17.3 million, respectively. Provide the actual amounts spent on the PRP for fiscal year 2012 and the first 10 months (October through July) of fiscal year 2013. Also, as they become available, provide the amounts spent on the PRP during the last two months of fiscal year 2013.

b. The question before lines 4-6 is, "What level of capital expenditure related to the PRP is Atmos requesting during the test period?" After stating the budget amounts referenced in part a. of this request, the response, on line 6, states that Atmos requests a budget of $20 million for the PRP in fiscal year 2014. Clarify whether the PRP budget for the test period is also $20 million, or if it is a different amount.

SUPPLEMENTAL RESPONSE:

Please see the following supplemental response to Staff DR No. 2-38.

a) In 2012, the actual amount was $17,300,343. In 2013, the actual amount is $14,232,111 for year-to-date spend through August.

Respondent: Earnest Napier