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November 15, 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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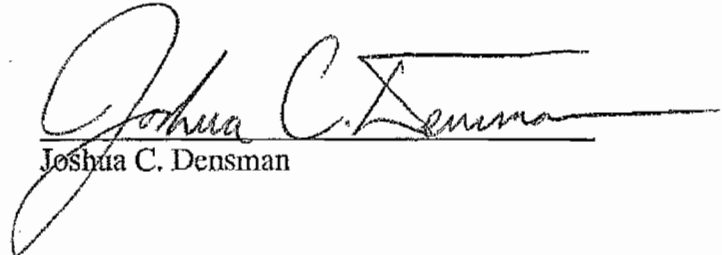
Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

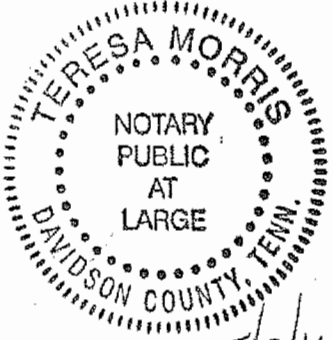
AFFIDAVIT

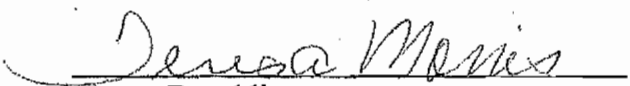
The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.


Joshua C. Densman

STATE OF Tennessee
COUNTY OF Williamson

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


My Commission Expires 3/3/16


Notary Republic
My Commission Expires: 5/3/16

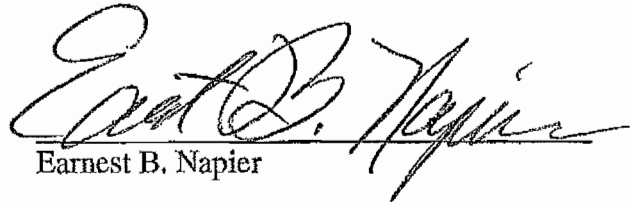
COMMONWEALTH OF KENTUCKY

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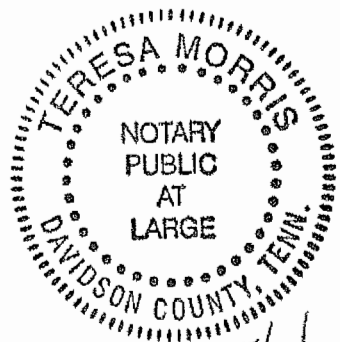
AFFIDAVIT

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.

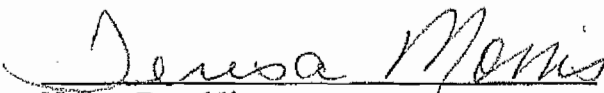

Earnest B. Napier

STATE OF Tennessee
COUNTY OF Williamson

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



My Commission Expires 5/3/16


Notary Republic
My Commission Expires: 5/3/16

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 5)
Page 1 of 1

SUPPLEMENTAL RESPONSE (11/15/2013)

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 and supplemental Attachment 2 for FR_16(13)(c) updated with September and October 2013 actuals, respectively.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl5 - Operating Income Base Period - Updated thru September 2013.xlsx, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-45_Att2_Suppl5 - Operating Income Base Period - Updated thru October 2013.xlsx, 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
Worksheet Reference No(s)

FR 16(13)(c)2.2

Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	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	actual Sep-13
1	4091-4101	Provision for income taxes	\$ 0	\$ 5,360,107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,447	\$ 0	\$ 5,364,555	\$ 0	\$ 7,405,376
2																	
3	4090	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	1,323,975
4	4096	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	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	404,208
6	4800	Residential sales	(2,949,553)	(2,798,419)	(3,835,537)	(6,920,516)	(9,698,840)	(13,817,989)	(13,757,430)	(12,310,138)	(9,027,144)	(6,567,911)	(3,816,397)	(3,400,497)	(88,899,472)	(3,277,838)	(3,321,321)
7	4805	Unbilled Residential Revenue	(24,015)	3,404	(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	(40,834)
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)	(1,664,875)
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)	(142,773)
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	(97,289)	(6,652)	(138,137)	(18,975)	(38,095)
11	4820	Other Sales to Public Authorities	(206,771)	(209,850)	(333,413)	(573,613)	(868,672)	(1,207,500)	(1,230,627)	(1,073,114)	(800,157)	(475,568)	(314,083)	(324,007)	(7,623,374)	(245,571)	(285,624)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,305)	(154,529)	(189,209)	(128,826)	144,583	38,921	243,485	173,159	(9,724)	(28,532)	(61,238)	32,437	(12,759)
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	(105,021)
14	4880	Miscellaneous service revenues	(56,114)	(64,806)	(124,593)	(104,846)	(64,356)	(58,648)	(56,573)	(42,393)	(49,036)	(40,496)	(31,998)	(36,386)	(730,234)	(42,199)	(40,001)
15	4893-6	Revenue-Transportation Distribution	(861,783)	(831,455)	(1,008,858)	(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)	(990,157)
16	4895	Revenue-Transportation Commercial	0	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	0
18	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
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	0
20	8010	Natural gas field line purchases	131,885	164,574	127,452	147,083	22,059	32,844	34,948	12,263	11,217	125,973	225,591	218,565	1,264,054	177,408	220,441
21	8040	Natural gas city gate purchases	4,257,224	4,605,581	4,384,289	6,080,890	2,347,354	3,178,184	1,986,546	2,349,475	1,302,101	9,908,144	6,282,841	7,789,937	56,472,526	6,918,836	6,409,146
22	8045	Transportation to City Gate	0	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)	(724)
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	937,069
25	8052	PGA for Commercial	672,275	637,650	888,218	1,613,253	2,382,683	3,829,701	3,571,078	2,456,524	1,664,836	1,002,279	822,492	23,461,630	804,282	888,840	0
26	8053	PGA for Industrial	325,697	325,634	350,629	381,186	380,366	543,995	559,317	437,247	320,664	218,313	184,347	145,246	4,132,539	155,311	195,172
27	8054	PGA for Public Authorities	123,256	125,897	222,184	436,412	646,417	934,728	962,131	858,419	694,950	365,431	220,307	229,875	5,749,988	160,635	193,096
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)	336,674	(34,385)	9,977
29	8059	PGA Offset to Unrecovered Gas Cost	(2,115,710)	(3,527,285)	(3,070,240)	(4,525,217)	(8,932,048)	(10,392,650)	(13,936,362)	(12,868,699)	(12,767,279)	(6,492,009)	(2,898,796)	(2,659,404)	(84,486,658)	(3,241,344)	(2,869,190)
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	(2,116,987)	(2,093,796)
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	56,596	1,680	(241)	21,318,892	0	0
32	8082	Gas delivered to storage-Credit	(2,136,815)	(2,467,777)	(2,110,789)	(2,189,522)	(400,077)	(42,458)	(2,056)	(802)	(368,701)	(3,723,438)	(3,983,305)	(4,247,978)	(21,312,884)	(3,327,482)	(3,249,819)
33	8120	Gas used for other utility operations-Credit	(486)	(2,618)	(575)	(3,762)	(1,494)	(3,099)	(148)	(2,411)	(802)	(2,372)	1,357	407	(15,903)	(214)	(489)
34	8130	Other gas supply expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,410
35	8580	Transmission and compression of gas by others	1,562,778	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	1,583,660
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(448)	(279)	(279)	(299)	(279)	(279)	(3,588)	(299)	(345)
37	8180	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	2,972
38	8170	Lines expenses	3,103	3,308	1,556	7,562	4,466	4,516	5,968	3,781	4,767	4,193	3,688	4,150	61,056	1,113	1,448
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	1,927
40	8190	Compressor station fuel and power	54	33	56	83	0	129	66	71	67	57	38	59	703	62	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	14,086
42	8210	Storage-Purification expenses	85	104	114	804	760	5,957	6,199	2,013	5,472	(851)	475	80	21,003	1,510	140
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	21	21	21	20	19	229	19	20
44	8250	Storage well royalties	116	411	711	389	896	1,684	2,216	1,390	1,179	666	992	133	10,783	40	512
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	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)	0
47	8350	Maintenance of measuring and regulating station eq	358	(119)	0	0	0	0	0	0	0	0	422	(74)	587	0	0
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	0	0	0	2,011	341	2,642	(172)	0
49	8500	Transmission-Operation supervision and engineerin	0	0	0	0	0	0	0	294	0	0	0	0	294	0	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	119,405
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	5,344
52	8630	Transmission-Maintenance of mains	3,812	6,385	6,033	(1,108)	1,170	149	1,893	(333)	(89)	2,416	(98)	20,353	3,252	4,260	0
53	8650	Transmission-Maintenance of measuring and regula	0	0	0	111	95	0	178	(55)	0	2,174	(282)	0	2,220	882	(294)
54	8670	Transmission-Maintenance of other equipment	0	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	97,961	110,420	157,391	127,640	85,332	126,936	143,160	153,612	92,771	124,998	1,416,371	135,267	141,410
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	55	19	37	19	40	329	40	0
57	8711	Odorization	625	420	0	0	0	1,286	0	2,505	150	0	0	0	4,885	0	0
58	8740	Mains and Services Expenses	228,241	240,684	245,166	199,584	208,855	229,307	242,776	243,887	289,372	257,864	243,408	307,185	2,936,338	258,396	231,961
59	8750	Distribution-Measuring and regulating station expe	27,463	23,927	20,172	22,302	16,358	25,203	20,670	25,124	26,447	36,377	22,754	31,833			

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: Base Period Forecasted Period
 Type of Filing: 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 Description	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	actual Sep-13
66	8850	Distribution-Maintenance supervision and engineerir	\$ 577	\$ 164	\$ 197	\$ 313	\$ 218	\$ 142	\$ 259	\$ 154	\$ 214	\$ 236	\$ 31	\$ 175	\$ 2,678	\$ 117	\$ 421
67	8860	Distribution-Maintenance of structures and improvem	433	2,298	119	954	283	296	103	54	984	107	354	54	6,039	2,012	3,994
68	8870	Distribution-Maint of mains	7,091	31,776	1,311	2,530	2,562	5,464	2,499	3,752	2,667	3,937	4,286	36,625	104,700	4,122	4,490
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	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	55
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	627
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	3,888
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	5,838
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,328	1,041	986	183	1,675	1,180	813	805	1,060	14,481	1,843	6,066
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	0	0	0	0	0	1,836	0	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	93,504
77	9030	Customer accounts-Customer records and collector	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	17,893
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	25,207	34,035	38,921	32,234	29,565	22,674	20,307	106,064	18,534	429,435	18,287	145,099
79	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	9090	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9090	Customer service-Operating informational and instr.	9,457	9,946	16,527	13,741	9,261	9,709	8,778	8,886	10,119	9,848	10,848	9,785	126,806	9,024	10,914
82	9100	Customer service-Miscellaneous customer service	0	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	19,329
84	9120	Sales-Demonstrating and selling expenses	2,865	11,354	3,251	16,671	18,434	9,848	3,925	3,989	2,483	9,235	4,070	5,406	91,541	5,060	5,340
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	285
86	9160	Sales-Miscellaneous sales expenses	0	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	45,402
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	(1,249)	109	(7,585)	1,046	2,727
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	681,945	781,218	950,373	866,865	865,163	620,354	1,220,224	842,367	877,752	954,186	10,499,923	847,241	1,643,684
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	5,128	193,268	9,801	11,113
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	11,628
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	450
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	253,898
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	135	0	0	616	0	4,455	3,007	0
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)	2,854
96	9301	A&G-General advertising expense	0	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	106
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	4,060
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)	(\$398,009)	(\$17,267,454)	(\$633,541)	\$352,083

*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 012 Only
Base Period: Twelve Months Ended July 31, 2013

Data: X Base Period Forecasted Period
Type of Filing: X Original Updated Revised
Worksheet Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual												actual Aug-13	actual Sep-13	
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13			Total
1	4030	Depreciation Expense	(0)	0	0	(0)	0	(0)	0	(0)	0	(10,685)	10,685	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating incor	0	(0)	(0)	0	0	0	300	0	(0)	(0)	(0)	0	299	(0)	(0)
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	863	863	1,100	9,605	1,949	929
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	740
5	8790	Customer installations expenses	0	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	258	148	0
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	162,826
8	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	15,461	4,030	19,491	5,201	5,341
9	9030	Customer accounts-Customer records and collections expenses	993,991	865,884	1,084,568	963,357	957,479	1,184,549	997,360	1,135,492	1,159,900	1,314,304	999,770	1,183,317	12,839,990	1,110,049	1,067,439
10	9070	Customer service-Supervision	0	0	0	0	320	0	0	0	0	0	0	0	320	0	0
11	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9090	Customer service-Operating informational and instructional adv	0	0	0	0	0	0	0	3,220	(3,220)	0	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	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	921,344
15	9210	A&G-Office supplies & expense	478,316	750,695	531,502	646,476	1,249,613	997,627	932,236	853,951	880,214	909,956	759,636	734,608	9,724,730	1,222,706	1,238,394
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)	(4,532,228)
17	9230	A&G-Outside services employed	39,968	43,059	43,141	44,207	38,171	63,638	60,725	68,468	66,811	88,850	28,957	3,050	586,065	742	27,961
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	15,804	16,805	198,759	16,802	16,804
19	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	0	0	1,960	0	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	924,080	9,644,483	902,747	980,348
21	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	75	75	0	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	106,956	1,274,506	109,320	108,753
23	9320	A&G-Maintenance of general plant	265,272	266,226	81,718	42,368	48,966	42,991	19,501	12,688	10,329	694	727	3,144	795,524	699	1,349
24		Operating (Income)/Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	\$81	\$0	(\$10,685)	\$10,685	\$0	\$2,246	(\$1,257)	(\$0)
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)	(4,532,228)
28		Allocation Factor to Kentucky	5.61%	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%	4.95%
29		Total Allocated Amount	(184,044)	(190,085)	(191,391)	(189,782)	(232,966)	(239,514)	(211,150)	(203,611)	(232,546)	(253,066)	(207,456)	(222,792)	(2,558,382)	(243,275)	(224,437)

*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
Worksheet Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total	actual	actual
			Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13		Jul-13	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	1,285	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 improvemr	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	8550	Transmission-Maintenance of measuring and regulating s	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	3,140,054	339,749
19	8711	Odcritization	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	730	1,237	60,389	925	4,111
22	8760	Distribution-Measuring and regulating station expenses-ir	(362)	0	33	883	126	414	347	693	0	2,627	0	0	4,760	0
23	8770	Distribution-Measuring and regulating station expenses-C	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)	(4,630)
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 instruction	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	181	153	94	92	88	7	0	920	799
35	9110	Sales-Supervision	0	0	0	0	0	500	0	0	0	0	0	0	600	0
36	9120	Sales-Demonstrating and selling expenses	0	25,698	3	0	0	0	0	0	42	0	0	0	25,743	2,294
37	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	0	0	0	0	0	2,656	9,326
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)	(4,805)	(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	21,562	27,788	23,706	25,136	15,242	26,829	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	(220,818)	33,813	256,028	145,260	250,383	70,380	27,721	228,139	155,654	85,692	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.

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: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Worksheet Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total	actual	actual	actual	
			Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13		Jul-13	Aug-13	Sep-13	Oct-13
1	4091-4101	Provision for income taxes	0	5,350,107	0	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	1,178,738	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	1,323,975	1,261,988
4	4060	Amortization of gas plant acquisition adjustments	4,523	4,523	4,878	4,878	4,878	4,878	4,878	4,878	4,878	6,704	6,704	6,704	65,098	6,704	6,704	4,071
5	4081	Taxes other than income taxes, utility operating inco	361,527	329,871	363,325	389,033	358,671	392,814	357,586	363,194	396,827	427,292	344,540	362,901	4,447,560	342,769	404,208	359,097
6	4800	Residential sales	(2,949,553)	(2,798,419)	(3,835,537)	(6,920,516)	(9,696,940)	(13,817,989)	(13,757,430)	(12,310,138)	(9,027,144)	(6,567,911)	(3,615,397)	(3,400,497)	(88,899,472)	(3,277,838)	(3,321,321)	(3,811,677)
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	(40,834)	(613,741)
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)	(1,664,475)	(2,345,271)
9	4812	Industrial Revenue-Banner	(398,462)	(392,809)	(428,998)	(440,596)	(461,727)	(656,353)	(670,565)	(527,222)	(380,848)	(253,249)	(209,980)	(155,227)	(4,983,856)	(166,988)	(142,773)	(153,646)
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)	(136,137)	(18,975)	(38,096)	(929,900)
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)	(7,823,374)	(245,571)	(285,624)	(303,490)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,805)	(154,529)	(189,209)	(128,826)	144,583	38,821	243,485	173,159	(9,724)	(28,532)	(61,238)	32,437	(12,759)	(98,140)
13	4870	Forfeited discounts	(40,285)	(34,141)	(40,064)	(62,672)	(102,392)	(123,598)	(163,892)	(123,562)	(81,928)	5	2	0	(772,514)	0	(105,021)	(73,106)
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)	(40,001)	(97,878)
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)	(990,157)	(1,231,322)
16	4895	Revenue-Transportation Commercial	0	0	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	0	0
18	4950	Other Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
19	8001	Intercompany Gas Well-head Purchases	0	0	0	0	16,639	12,329	237,922	199,360	84,898	0	0	0	530,947	0	0	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	218,585	1,254,054	177,408	220,441	190,417
21	8040	Natural gas city gate purchases	4,257,224	4,805,581	4,384,289	6,080,850	2,347,354	3,178,184	1,968,546	2,349,475	1,302,101	9,908,144	8,282,841	7,789,937	56,472,526	6,918,836	6,409,146	6,786,016
22	8045	Transportation to City Gate	0	0	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)	(894)	(145)	(204)	(537)	(6,579)	(127)	(724)	(359)
24	8051	PGA for Residential	714,920	801,730	1,262,709	3,931,232	5,853,673	9,243,731	9,286,721	8,409,131	5,780,069	3,872,040	1,360,534	1,015,141	51,131,632	908,031	937,069	1,147,779
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	888,840	1,427,054
26	8053	PGA for Industrial	325,697	325,534	350,829	361,186	380,396	543,995	559,317	437,247	320,664	218,313	164,347	145,246	4,132,539	155,311	195,172	280,640
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	180,835	193,096	207,017
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)	9,977	1,419,351
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)	(8,492,009)	(2,899,756)	(2,659,404)	(84,486,858)	(3,241,344)	(2,866,109)	(3,765,870)
30	8060	Exchange gas	(1,717,916)	(366,201)	(915,088)	(1,350,988)	2,384,222	1,136,199	4,136,124	3,135,599	3,864,958	(1,907,363)	(3,235,230)	(2,652,871)	2,491,644	(2,118,987)	(2,093,796)	(1,414,236)
31	8081	Gas withdrawn from storage-Debit	0	0	0	20,424	1,928,190	3,701,014	5,133,843	4,961,817	5,515,589	56,586	1,680	(241)	21,318,892	0	0	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)	(388,761)	(3,723,438)	(3,983,305)	(4,247,978)	(21,312,884)	(3,327,482)	(3,249,619)	(3,381,025)
33	8120	Gas used for other utility operations-Credit	(486)	(2,518)	(575)	(3,762)	(1,494)	(3,089)	(148)	(2,411)	(802)	(2,372)	1,357	407	(15,903)	(214)	(499)	(774)
34	8130	Other gas supply expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,410	1,258
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	1,583,660	1,584,857
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(448)	(279)	(279)	(279)	(279)	(279)	(3,588)	(299)	(346)	217
37	8160	Wells expenses	3,183	(53)	14,320	25,291	21,102	6,000	5,068	4,877	7,744	5,113	15,819	3,052	111,316	1,543	2,972	8,494
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	1,448	1,540
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	1,927	4,759
40	8190	Compressor station fuel and power	54	33	56	63	0	129	66	71	67	38	59	703	62	62	78	
41	8200	Storage-Measuring and regulating station expenses	(18)	782	261	142	520	607	376	268	1,322	101	429	(49)	4,741	89	14,086	101
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	140	1,205
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	21	21	21	19	229	19	20	22	
44	8250	Storage well royalties	116	411	711	389	896	1,684	2,216	1,390	1,179	666	992	133	10,783	40	512	875
45	8310	Storage-Maintenance of structures and improvemen	0	0	0	2,627	0	1,864	0	80	0	211	497	5,180	0	0	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)	0	1,541
47	8350	Maintenance of measuring and regulating station eq	358	(119)	0	0	0	0	0	0	0	422	(74)	587	0	0	0	
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	0	0	2,011	341	2,642	(172)	0	224	
49	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	294	0	0	0	294	0	0	0	
50	8560	Mains expenses	15,447	9,069	20,291	24,625	132,532	24,574	14,397	25,140	22,231	11,835	8,640	17,249	326,331	11,670	119,405	30,006
51	8570	Transmission-Measuring and regulating station exp	7,078	6,002	8,071	7,722	11,733	8,866	6,341	9,774	3,440	7,406	5,530	5,781	85,783	3,781	5,344	5,034
52	8830	Transmission-Maintenance of mains	3,812	6,355	6,033	(1,108)	1,170	129	1,893	(333)	(89)	145	(98)	(98)	20,353	3,252	4,280	482
53	8650	Transmission-Maintenance of measuring and regula	0	0	0	111	95	0	178	(55)	0	2,174	(282)	0	2,220	882	(294)	0
54	8670	Transmission-Maintenance of other equipment	0	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	143,180	153,612	92,771	124,998	1,416,371	135,267	141,410	100,572
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	55								

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
Worksheet Reference No(s):

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

Line No.	Acct No.	Account Description	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	actual Sep-13	actual Oct-13
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	1,039	1,306
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	16,051	(2,462)
65	8810	Distribution-Rents	33,850	36,870	32,221	34,424	30,746	41,219	35,264	37,382	40,744	32,729	33,337	34,838	425,625	29,381	46,657	36,553
66	8850	Distribution-Maintenance supervision and engineeri	577	164	197	313	218	142	259	154	214	236	31	175	2,678	117	421	72
67	8860	Distribution-Maintenance of structures and improvem	433	2,298	119	954	283	296	103	54	984	107	354	54	6,039	2,012	3,994	71
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	4,490	6,843
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	0	0
70	8900	Maintenance of measuring and regulating station eq	1,166	93	0	0	0	2,409	89	0	1,505	7,844	249	13,356	909	55	0	0
71	8910	Maintenance of measuring and regulating station eq	1,357	2,900	0	0	1,828	0	0	0	2,065	108	137	8,394	4,626	627	419	
72	8920	Maintenance of services	866	1,095	957	1,644	358	1,409	1,055	480	1,689	890	570	11,744	1,147	3,888	1,390	
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	5,838	8,726
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	6,066	4,229
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	0	0	0	0	0	1,836	0	0	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	93,504	144,926
77	9030	Customer accounts-Customer records and collector	37,929	29,626	29,242	22,976	25,379	31,031	32,676	34,370	49,502	15,803	18,637	21,649	349,019	21,993	17,893	26,293
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	28,207	34,035	38,921	32,234	29,565	22,674	20,307	106,094	18,534	429,435	18,287	145,099	19,435
79	9070	Customer service-Supervision	0	0	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	0	0
81	9090	Customer service-Operating informational and instr	9,457	9,946	16,627	13,741	9,261	9,709	8,778	8,886	10,119	9,848	10,648	9,795	126,806	9,024	10,914	9,022
82	9100	Customer service-Miscellaneous customer service	0	0	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	19,329	18,877
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	5,340	14,436
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	285	2,178
86	9160	Sales-Miscellaneous sales expenses	0	0	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	37,966	55,332	46,002	52,243	442,205	48,414	45,402	(5,350)
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	(1,344)	(697)	(473)	109	(7,585)	1,046	2,727	1,223	
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	954,166	10,499,823	847,241	1,643,684	1,049,681
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	11,113	5,000
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	11,628	12,625
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	450	6
93	9260	A&G-Employee pensions and benefits	186,844	162,462	275,597	226,124	241,327	288,359	248,912	258,266	303,792	239,559	233,153	260,724	2,925,160	237,082	253,898	255,991
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	135	0	0	616	0	4,455	3,007	0	0
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)	2,854	5,484
96	9301	A&G-General advertising expense	0	0	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	860	10,975	11,800	51,032	970	106	3,325
98	9310	A&G-Rents	2,644	2,636	2,686	2,686	2,686	3,698	2,939	2,939	3,175	3,580	22,076	3,680	55,526	3,299	4,060	6,599
99																		
100		Operating (Income)Loss*	(\$728,582)	\$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)	(\$398,006)	(\$17,267,454)	(\$633,541)	\$352,083	(\$1,378,085)

*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
Worksheet Reference No(s).

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	actual	Total	actual	actual	actual	
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13		Jul-13	Aug-13	Sep-13	Oct-13
1	4030	Depreciation Expense	0	0	(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	0	0
3	4081	Taxes other than income taxes, utility operating	(3,540)	3,540	0	0	0	(0)	536	(535)	(0)	0	0	0	(0)	(0)	0	0
4	8140	Storage-Operation supervision and engineering	0	0	541	0	0	0	0	0	0	0	0	541	0	0	500	0
5	8210	Storage-Purification expenses	26	0	0	0	0	0	0	0	0	0	0	26	0	198	0	0
6	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8560	Mains expenses	0	0	0	0	0	0	224	0	0	0	0	224	0	0	0	0
8	8700	Distribution-Operation supervision and engineeri	25,045	6,542	63,583	48,953	14,108	(2,823)	43	1,304	530	(19,648)	6,763	609	145,109	36,722	40,820	1,032
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	12,600	5,698	10,714
10	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	30	30	148	0	0
11	8810	Distribution-Rents	(6,203)	10,333	(6,660)	0	0	0	0	0	0	0	0	(1,536)	0	0	0	0
12	8850	Maintenance supervision and engineering	0	0	0	0	0	0	0	0	994	0	0	994	0	65	480	0
13	8860	Maintenance of structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
14	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	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	1,955	3,990
17	9030	Customer accounts-Customer records and colle	0	0	0	0	0	0	563	161	168	130	0	0	1,023	0	0	(459)
18	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,289	0	0	5,518	134	0	0	12,761	0	27	23,185
21	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	0	527	0	0	0
22	9200	A&G-Administrative & general salaries	(487,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,387,057)	(1,112,731)	(1,318,277)	728,789	(2,838,512)	(975,495)	(548,988)	(12,635,689)	(898,606)	(1,268,018)	(3,586,411)
23	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,098,605	724,214	720,745	748,656	1,218,438	971,674	1,379,306	9,952,414	1,373,242	1,969,492	1,474,382
24	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)	(2,754,584)	(10,670,712)	(2,931,949)	(5,219,435)	(6,173,160)	(70,459,106)	(5,734,731)	(13,539,124)	(8,346,230)
25	9230	A&G-Outside services employed	545,197	823,042	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	1,080,570	661,439
26	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	17,331	34,192
27	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	1,209,053	1,209,200	17,511,515	1,206,042	2,534,952	1,397,069
28	9260	A&G-Employee pensions and benefits	1,572,452	8,988,628	3,024,011	3,666,802	3,758,262	2,924,615	3,378,956	(475,928)	6,233,362	1,776,446	2,603,113	2,301,946	39,652,665	2,563,765	9,143,226	7,585,760
29	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	(3)	0	0	0	0
32	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	252,413	407,473
33	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	497,218	419,262
34	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	34,834	29,429
35		Operating (Income)/Loss*	(\$869,401)	\$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	\$772,656	\$118,808
36																		
37	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,617,891)	(6,116,553)	(6,442,946)	(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)	(14,311,780)	(8,465,038)
38		Allocation Factor to Kentucky	5.93%	2.70%	5.31%	5.43%	5.45%	6.90%	5.49%	6.82%	5.65%	5.21%	5.36%	5.47%	5.07%	5.24%	4.99%	5.35%
39		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(285,656)	(695,205)	(152,046)	(274,162)	(330,682)	(3,898,834)	(301,157)	(713,486)	(453,227)

*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
Worksheet Reference No(s):

FR 16(13)(c)2.2
Schedule C-2.2

Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual												Total	actual Aug-13	actual Sep-13	actual Oct-13
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13				
1	4030	Depreciation Expense	(0)	0	(0)	0	(0)	(0)	(0)	0	(10,685)	10,685	0	(0)	(0)	(0)	(0)	
2	4081	Taxes other than income taxes, utility operating inco	(0)	(0)	(0)	(0)	0	0	300	(0)	(0)	(0)	0	299	(0)	(0)	(0)	
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	572	572	863	1,100	9,605	1,949	929	604	
4	8740	Mains and Services Expenses	1,061	785	847	861	1,106	706	4,810	1,689	808	836	671	15,022	775	740	2,059	
5	8790	Customer Installations expenses	0	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	30	258	148	0	0	
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	1,946,014	144,899	162,826	744,107	
8	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	15,461	4,030	6,201	5,341	(2,798)	
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	1,067,439	2,541,011
10	9070	Customer service-Supervision	0	0	0	0	320	0	0	0	0	0	0	320	0	0	0	
11	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	9090	Customer service-Operating (Informational) and instructional adv	0	0	0	0	0	0	0	3,220	(3,220)	0	0	0	0	0	0	
13	9100	Customer service-Miscellaneous customer service	96	0	0	0	0	0	0	0	0	0	0	96	0	0	0	
14	9200	A&G-Administrative & general salaries	645,756	656,295	702,283	723,313	956,649	853,890	818,895	733,220	862,056	1,016,485	929,814	975,250	9,975,895	969,015	921,344	(2,578)
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	1,238,394	844,799
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)	(3,820,838)	(4,107,340)	(46,933,846)	(4,487,310)	(4,532,228)	(5,555,814)
17	9230	A&G-Outside services employed	38,988	43,069	43,141	44,207	38,171	63,638	60,725	68,468	66,611	88,950	26,957	3,050	589,085	742	27,961	47,491
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	16,802	16,804	0
19	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	0	0	0	0	1,960	0	0	0	
20	9260	A&G-Employea pensions and benefits	644,379	810,695	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	980,348	1,228,703
21	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	75	75	0	0	0	
22	9310	A&G-Rent	93,161	92,557	93,083	93,740	93,040	155,168	109,598	108,351	109,527	108,491	108,844	108,956	1,274,606	109,320	108,763	151,578
23	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,666	42,991	19,501	12,688	10,329	694	727	3,144	795,524	699	1,349	846
24																		
25		Operating (Income)Loss*	\$0	\$0	\$0	(\$0)	\$0	\$1,865	\$300	\$81	\$0	(\$10,685)	\$10,685	\$0	\$2,246	(\$1,257)	(\$0)	(\$0)
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)	(4,666,093)	(3,831,623)	(4,107,340)	(46,933,092)	(4,486,053)	(4,532,228)	#####
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%	4.95%	5.39%
29		Total Allocated Amount	(184,044)	(190,065)	(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)	(224,437)	(299,612)

*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
Worksheet Reference No(s):

FR 16(13)c12.2
Schedule C-2.2
Witness: Densman, Martin

Line No.	Acct No.	Account Description	actual												actual Total	actual Aug-13	actual Sep-13	actual Oct-13	
			Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13					
1	4030	Depreciation Expense	0	0	0	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	0	0	(0)
3	8160	Wells expenses	0	0	0	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	44	45	
5	8180	Compressor station expenses	48	43	43	36	36	38	41	42	38	0	85	46	497	47	47	50	
6	8190	Compressor station fuel and power	3	0	1,286	768	36	0	637	740	3	0	309	0	3,782	3	796	5,775	
7	8200	Storage-Measuring and regulating station expenses	0	0	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	59	93	
9	8240	Storage-Other expenses	3	3	3	3	7	55	60	79	0	0	34	4	252	4	3	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	358	1,076	
11	8432	Other storage-Maintenance of structures and improvmer	2,977	(992)	0	0	0	0	0	0	0	0	0	0	1,985	0	0	0	
12	8500	Transmission-Operation supervision and engineering	11	3,100	369	0	0	0	0	0	808	0	0	105	4,392	0	0	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	61	65	
14	8570	Transmission-Measuring and regulating station expenses	90	82	81	69	69	72	78	80	72	0	160	86	938	89	89	89	
15	8590	Transmission-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	8650	Transmission-Maintenance of measuring and regulating s	15	29	0	1,473	14	0	0	0	2,046	0	7,937	7,181	18,696	15	15	0	
17	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	825	0	825	0	0	0	
18	8700	Distribution-Operation supervision and engineering	290,834	147,972	275,406	311,050	304,716	265,981	183,427	164,999	271,911	356,147	316,659	260,982	3,140,084	339,749	334,199	212,133	
19	8711	Ocolorization	0	1,551	6,108	0	25,605	15,277	1,508	3,225	6,899	15,486	0	0	75,459	2,521	20,879	7,491	
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	3,712	12,394	
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	2,663	730	1,237	60,389	825	4,111	1,858	
22	8760	Distribution-Measuring and regulating station expenses-ir	(362)	0	33	883	126	414	347	693	0	2,627	0	0	4,760	0	0	0	
23	8770	Distribution-Measuring and regulating station expenses-C	0	0	0	20	0	0	0	0	0	0	0	0	20	0	97,586	1,817	
24	8780	Meter and house regulator expenses	0	0	0	909	(130)	0	0	0	0	0	0	0	779	0	0	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	19	586	
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	24,903	28,971	
27	8850	Distribution-Maintenance supervision and engineering	0	0	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	0	0	
29	9020	Customer accounts-Meter reading expenses	0	0	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	179,360	218,323	
31	9040	Customer accounts-Uncollectible accounts	0	(261)	0	0	0	0	0	0	0	0	0	0	(261)	0	(4,630)	0	
32	9080	Customer service-Operating assistance expense	0	0	0	0	0	2,000	0	0	0	0	0	0	2,000	0	0	0	
33	9090	Customer service-Operating informational and instruction	623	17,762	0	0	0	0	0	0	0	0	0	0	18,385	0	0	0	
34	9100	Customer service-Miscellaneous customer service	79	145	13	80	7	161	153	94	92	88	7	0	920	0	799	117	
35	9110	Sales-Supervision	0	0	0	0	0	500	0	0	0	0	0	0	500	0	0	4,714	
36	9120	Sales-Demonstrating and selling expenses	0	25,698	2	0	0	0	0	0	42	0	0	0	25,743	0	2,294	215	
37	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	0	0	0	0	0	2,656	0	9,326	0	
38	9160	Sales-Miscellaneous sales expenses	0	0	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)	(2,325)	(4,020)	
40	9210	A&G-Office supplies & expense	1,366	0	0	688	940	0	529	26	428	0	0	0	3,977	330	2,474	0	
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)	(1,411,522)	(599,581)	
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)	14,057	(25)	
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	1,058	1,076	
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	225,724	28,619	
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	86,682	1,975,029	154,195	474,731	70,234	
46	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	9,395	0	0	0	9,395	0	0	0	
47	9302	Miscellaneous general expenses	7,299	10,179	28,818	7,265	7,266	7,517	7,517	7,517	13,903	6,403	7,853	117,742	6,403	21,598	7,877	4	
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	4,804	4	
49	9320	A&G-Maintenance of general plant	0	0	0	0	178	182	0	423	0	0	0	0	763	0	0	0	
50																			
51		Operating (Income)/Loss*	\$0	\$0	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$1,013)	(\$0)	(\$0)	(\$0)	(\$1,013)	(\$0)	\$4,630	(\$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)	(774,645)	(874,512)	(792,265)	(801,424)	(9,809,763)	(605,619)	(1,411,522)	(599,580)	
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%	41.21%	50.00%	49.84%	49.51%		
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)	(705,761)	(296,852)	

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

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 5)
Page 1 of 2

SUPPLEMENTAL RESPONSE (11/15/2013)

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 October 2013.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 5)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl5 - Rate Case Expenses through October 2013.xlsx, 2 Page.

Respondent: Josh Densman

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses
 Actuals Through October 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	IXP-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	IXP-385611	Johnson, John C	\$ 27.86	N/A	N/A	9280	Meals	Yes	Expense Report Reimbursement: Depreciation Study Meeting with Alliance Consulting Group
Other Expenses	3/1/2013	IXP-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	IXP-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	IXP-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	IXP-388260	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	IXP-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	IXP-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	IXP-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	IXP-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	IXP-389739	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	IXP-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	00004207-061513-1	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 - BUYONLINE.NOW.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	IXP-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	\$ 36.85	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	IXP-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	\$ 19.90	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	IXP-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.	\$ 3,379.90	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.	\$ 2,804.00	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/2/2013	00009031-082113	Madisonville Messenger	\$ 2,476.45	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	6/30/2013	INV063013	Madisonville Messenger	\$ 4,712.55	N/A	N/A	9280	Advertising	Yes	Rate Case Notification
Other Expenses	5/31/2013	4207	Mayfield Messenger	\$ 1,036.55	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 - BUYONLINE.NOW.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

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

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
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
Consultants	9/1/2013	INV090113	Raab, Paul H	\$ 1,770.00	6.00	\$ 295	9280	Contractor Labor	No	Response to Discovery Questions
Consultants	9/1/2013	INV090113	Raab, Paul H	\$ 32.00	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx - Response to Discovery Questions
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 50.39	N/A	N/A	9280	Office Supplies	No	Office Supplies - Office Depot
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 104.85	N/A	N/A	9280	Office Supplies	No	Office Supplies - BUYONLINENOW.com
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 209.70	N/A	N/A	9280	Office Supplies	No	Office Supplies - BUYONLINENOW.com
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 98.50	N/A	N/A	9280	Office Supplies	No	Office Supplies - BUYONLINENOW.com
Other Expenses	9/16/2013	050_PAMELA.PLEASANT__	Bank of America	\$ 6.54	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 36.22	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 484.79	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	9/16/2013	010_PAMELA.PERRY_SEP	Bank of America	\$ 59.35	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Consultants	9/30/2013	130902	Alliance Consulting Group	\$ 1,225.00	7.00	175	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	9/30/2013	130902	Alliance Consulting Group	\$ 24.50	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	9/30/2013	130903	Alliance Consulting Group	\$ 437.50	2.50	\$ 175	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	9/30/2013	130903	Alliance Consulting Group	\$ 8.75	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	10/1/2013	INV100113	Raab, Paul H	\$ 1,180.00	4.00	\$ 295	9280	Contractor Labor	No	Response to Discovery Questions
Consultants	10/1/2013	INV100113	Raab, Paul H	\$ 31.00	N/A	N/A	9280	Contractor Labor	No	Response to Discovery Questions
Other Expenses	10/16/2013	010_PAMELA.PERRY_OCT	Bank of America	\$ 17.97	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	10/16/2013	010_PAMELA.PERRY_OCT	Bank of America	\$ 130.10	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	10/16/2013	010_PAMELA.PERRY_OCT	Bank of America	\$ 539.20	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	10/16/2013	050_PAMELA.PLEASANT__	Bank of America	\$ 51.35	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	10/25/2013	IEXP-400257	Martin, Mark	\$ 247.26	N/A	N/A	9280	Lodgings	No	Expense Report Reimbursement
Other Expenses	10/25/2013	IEXP-400257	Martin, Mark	\$ 214.70	N/A	N/A	9280	Transportation	No	Expense Report Reimbursement
TOTAL				\$167,799.35						

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-38 (Supplement 2)
Page 1 of 1

SUPPLEMENTAL RESPONSE (11/15/2013)

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 FY 2013, the actual amount was \$16,950,563. The Company spent \$1,330,446 in October 2013 (FY 2014).

Respondent: Earnest Napier