

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

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 Attorney General's First Data Request, Items 1-140 and 1-143. I certify that the electronic documents are true and correct copies of the original documents.

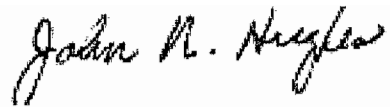
If you have any questions about this filing, please contact me.

Submitted By:

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

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

And

A handwritten signature in black ink that reads "John N. Hughes". The signature is written in a cursive style with a large, stylized 'J' and 'H'.

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

Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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

AFFIDAVIT

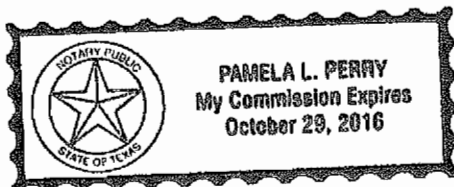
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General's first request for information are true and correct to the best of his knowledge and belief.

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 22nd day of August, 2013.

Pamela L. Perry
Notary Public
My Commission Expires: 10-24-16



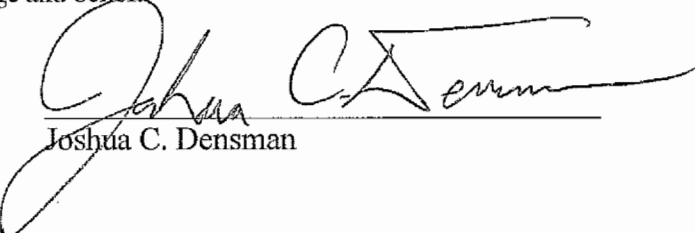
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF)
ATMOS ENERGY CORPORATION)

Case No. 2013-00148

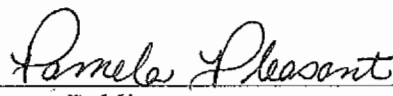
AFFIDAVIT

The Affiant, Joshua C. Densman, being duly sworn, deposes and states that the attached responses to the Office of the Attorney General'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 22
day of August, 2013.


Notary Public

My Commission Expires: May 3, 2016



**Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-140 (Supplement 3)
Page 1 of 1**

SUPPLEMENTAL RESPONSE (11/15/2013)

REQUEST:

As a follow-up to Staff RFI Set No. 1, Question No. 1-54, provide a copy of all invoices of outside consultants and attorneys related to rate case expense in this rate case. Provide updated information and invoices on a monthly basis.

SUPPLEMENTAL RESPONSE:

The Company objects to the question on the grounds that legal invoices contain information subject to Attorney/Client Privilege and information applicable to the Work Product Doctrine. Notwithstanding the objection, there are no additional invoices for attorneys for the months of September and October 2013. Please see supplemental Attachment 1 for additional outside consultant invoices for the months of September and October 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-140_Att1_Suppl - Consultant Invoices September_October.pdf, 10 Pages.

Respondent: Greg Waller

Sep. 17. 2013 9:34V Atmos Energy

Ac. 0954 P. 2

PAUL H. RAAB
ECONOMIC CONSULTING5313 PORTSMOUTH ROAD
BETHESDA, MD 20816
(301) 320-7549 • FAX: (301) 320-6369

September 1, 2013

Mr. Greg Waller
Rates and Regulatory Affairs
Atmos Energy
5420 LBJ Freeway
Lincoln II, Suite 1600
Dallas TX 75240

CC 1154

INVOICE - Kentucky

Professional fees and expenses related to services performed for Atmos in conjunction with its Kentucky rate increase filing as per agreement (detail attached):

Professional Fees	\$	1,770
Out-of-Pocket Expenses	\$	-
Federal Express	\$	32
TOTAL	\$	1,802

1090113.07

Sep. 17. 2013 9:44V Atmos Energy

Ac. 0954 P. 3

DETAILED INVOICE - HOURS BREAKDOWN

<u>Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Expenses</u>	<u>Task</u>
8/16	Raab	5.0		Discovery
8/19	Raab	1.0		Discovery
	TOTALS	6.0	\$ -	

Sep. 17. 2013 9:44V Atmos Energy

\c. 0354 P. 4

DETAILED INVOICE - FEE COMPUTATION

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Reab	6.0	\$ 295	\$ 1,770
	<u>6.0</u>		<u>\$ 1,770</u>

Oct. 7, 2013 3:30 PM Atmos Energy

Ac. 0975 P. 2

PAUL H. RAAB
ECONOMIC CONSULTING6313 PORTSMOUTH ROAD
BETHESDA, MD 20816
(301) 320-7640 • FAX: (301) 320-6309

October 1, 2013

Mr. Greg Waller
Rates and Regulatory Affairs
Atmos Energy
6420 LBJ Freeway
Lincoln II, Suite 1600
Dallas TX 75240

001154

INVOICE - Kentucky

Professional fees and expenses related to services performed for Atmos in conjunction with its Kentucky rate increase filing as per agreement (detail attached):

Professional Fees	\$	1,180
Out-of-Pocket Expenses	\$	-
Federal Express	\$	31
TOTAL	\$	1,211

1100113.07K

Oct. 7, 2013 3:37 PM Atmos Energy

Vol. 0975 P. 3

DETAILED INVOICE - HOURS BREAKDOWN

<u>Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Expenses</u>	<u>Task</u>
9/11	Raab	2.0		Discovery
9/18	Raab	1.0		Discovery
9/19	Raab	1.0		Discovery
TOTALS		<u>4.0</u>	<u>\$ -</u>	

Oct. 7, 2013 3:44PM Atmos Energy

Ac. 0375 P. 4

DETAILED INVOICE - FEE COMPUTATION

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Reeb	4.0	\$ 295	\$ 1,180
	4.0		\$ 1,180

Oct. 18. 2013 10:42AM Atmos Energy

Ac. 0394 P. 2



1410 Avenue K, Suite 1105B
Plano, TX 75074

Invoice

Date	Invoice #
09/30/2013	13-0803

Bill To:

Mr. Thomas Petersen
Atmos Energy Corp.
5420 LBJ Freeway, Suite 1800
Dallas, TX 75240

CC1154

Billing Period: 8-1-13 through 9-30-13

PO#	Terms	AKYM1301	
	Net 30 Days	2013 Atmos Kentucky Mid States General Office	
Hours	Description	Rate	Amount
2.50	Rhonda Watts	\$ 175	437.50
	Subtotal		437.50
	Misc. Office Expenses @ 2% of Professional Services	2.00%	8.75
		Total	\$ 446.25

Oct. 18, 2013 10:42AM Atmos Energy

Ac. 0994 P. 3

ALLIANCE CONSULTING GROUP**Professional Services****Sep-13****Rhonda Watts****Atmos - Kentucky Mid-States**

<u>Date</u>	<u>Time:</u> <u>Hours</u>	<u>Activity</u>
16-May	0.50	DR workpaper files
01-Sep		
02-Sep		
03-Sep		
04-Sep		
05-Sep		
06-Sep		
07-Sep		
08-Sep		
09-Sep		
10-Sep		
11-Sep		
12-Sep		
13-Sep		
14-Sep		
15-Sep		
16-Sep		
17-Sep		
18-Sep		
19-Sep		
20-Sep		
21-Sep		
22-Sep		
23-Sep		
24-Sep		
25-Sep		
26-Sep		
27-Sep		
28-Sep		
29-Sep		
30-Sep	2.00	Settlement Scenarios
Total	<u>2.50</u>	

Oct. 18, 2013 10:41AM Atmos Energy

Ac. 0393 P. 2

1410 Avenue K, Suite 1105B
Plano, TX 75074**Invoice**

Date	Invoice #
09/30/2013	13-0902

Bill To:
Mr. Thomas Petersen Atmos Energy Corp. 5420 LBJ Freeway, Suite 1600 Dallas, TX 75240 CC 1154

Billing Period: 9-1-13 through 9-30-13			
PO#	Terms	AKYD1301	
	Net 30 Days	2013 Atmos Kentucky Direct	
Hours	Description	Rate	Amount
7.00	Rhonda Watts	\$ 175	1,225.00
			-
			-
			-
	Subtotal		1,225.00
	Misc. Office Expenses @ 2% of Professional Services	2.00%	24.50
		Total	\$ 1,249.50

Oct. 18, 2013 10:41AM Atmos Energy

Ac. 0993 P. 3

ALLIANCE CONSULTING GROUP
Professional Services
Sep-13
Rhonda Watts
Atmos - Kentucky Direct

<u>Date</u>	<u>Time:</u> <u>Hours</u>	<u>Activity</u>
01-Sep		
02-Sep		
03-Sep		
04-Sep		
05-Sep		
06-Sep		
07-Sep		
08-Sep		
09-Sep		
10-Sep		
11-Sep		
12-Sep		
13-Sep		
14-Sep		
15-Sep		
16-Sep		
17-Sep		
18-Sep		
19-Sep		
20-Sep		
21-Sep		
22-Sep		
23-Sep		
24-Sep		
25-Sep		
26-Sep		
27-Sep	5.00	Settlement Scenarios
28-Sep		
29-Sep		
30-Sep	2.00	Settlement Scenarios
Total	<u>7.00</u>	

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 2)
Page 1 of 2

SUPPLEMENTAL RESPONSE (11/15/2013)

REQUEST:

For all outside services provided by consultants, professionals and other vendors (which are non-legal and which are NOT included in rate case expense) that are expensed and capitalized (and are directly incurred or assigned/allocated from Division General Office and SSU) provide the following information for FYE 2011, FYE 2012, Base Period (show actual and forecasted amounts), and Forecasted Test period. It is only necessary to provide this information if the total amount per consultant that is expensed and capitalized during the related 12-month period or the total contract amount per consultant is equal to or greater than \$50,000 (this includes individual amounts directly incurred and amounts assigned/allocated from Division General Office, SSU, and other affiliates) and **provide updates on a continuing basis** (please contact the OAG if provision of such information is voluminous to discuss alternative provision of requested data):

- a. Provide the name of the vendor, a brief description of services or products provided, and the amount expensed and capitalized by account number, and specifically identify amounts between directly incurred in Kentucky and amounts assigned/allocated from Division General Office, SSU, and other affiliates.
- b. Provide a reconciliation of outside services costs at this data request to "outside services" for the base period and forecasted test period shown at Exhibit JCD-1 of Mr. Densman's testimony.
- c. Regarding the previous question, explain all amounts that have been adjusted in this rate case for the base period (provide actual and forecasted amounts) and the forecasted test period for each vendor and provide all related supporting documentation and calculations.
- d. Provide copies of applicable vendor contracts, purchase orders, and engagement letters.
- e. Provide a copy of all invoices from the vendor (and if invoices are voluminous then provide the 4 largest invoices for the related 12-month period).
- f. Provide copies of related studies, reports, and recommendations provided by the vendor.
- g. Explain why the costs are reasonable for including in the cost of service and regulated operations and identify all benefits to the customer, shareholders, and Atmos.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 2)
Page 2 of 2

- h. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the base period) that are nonrecurring and will not be incurred in the base period or forecasted test period. Explain why such amounts will be nonrecurring.
- i. Identify all amounts incurred by vendor in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the test period) that are recurring and will be incurred to some degree in the base period or forecasted test period. Explain why such amounts will be recurring and provide copies of documentation to show the amounts will be recurring (i.e., contracts, engagement fees, invoices, costs incurred to date, and other).

SUPPLEMENTAL RESPONSE:

- a) Please see supplemental Attachment 1 and supplemental Attachment 2 for expense charges and capitalized costs updated through September and October, respectively. The nature of products or services should be ascertainable by researching the vendor name. Please note that inclusion of September and October 2013 data for any vendor with more than \$50,000 of expense charges and/or capitalized costs has added additional vendors to the Company's initial response. Inclusion of these additional vendors will also include any of their expense charges and/or capitalized costs for 2011 and 2012.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-143_Att1_Suppl2 - Expense Charges Updated thru October 2013.xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-143_Att2_Suppl2 - Capital Charges Updated thru October 2013.xlsx, 2 Pages.

Respondent: Josh Densman

Atmos Energy Corporation
Expense Charges
2011, 2012, 2013 thru September

Vendor	2011	2012	2013	Grand Total
A L STAFFING DBA SPHERION			\$91,781	\$91,781
ACCENTURE LLP	\$118,820	\$11,425	\$879,962	\$1,010,207
ACCOUNTING NOW	\$81,894	\$39,301		\$121,195
AL STAFFING AND SPHERION	\$247,107	\$707,652	\$853,973	\$1,808,732
ALLIANCE CONSULTING GROUP	\$17,052		\$58,793	\$75,845
AON PROPERTY RISK CONSULTING INC		\$23,879	\$60,000	\$83,879
AUSTIN TETRA INC	\$50,117			\$50,117
AVNET INC			\$126,884	\$126,884
BLUE FISH DEVELOPMENT GROUP	\$3,789	\$28,747	\$207,012	\$239,547
BOLDEN INTEGRATED SYSTEMS INC			\$71,535	\$71,535
BUCHANAN TECHNOLOGIES	\$80,949	\$136,160	\$133,500	\$350,609
CINTAS DOCUMENT MANAGEMENT CORP	\$50,129	\$52,635	\$48,372	\$151,135
CONTRACT CALLERS INC	\$82,426	\$70,748	\$35,942	\$189,116
CORNERSTONE STAFFING	\$88,170	\$156,306	\$117,385	\$361,861
DECISION ANALYST INC	\$177,500	\$125,000	\$93,750	\$396,250
DELOITTE TAX LLP	\$6,598	\$77,231	\$205,429	\$289,258
DELTA DALLAS PROTECH LLC	\$54,484	\$41,479		\$95,964
DUFF AND PHELPS LLC	\$80,472	\$32,500	\$129,716	\$242,688
DYNAMIC RECOVERY SERVICES INC	\$107,123	\$112,255	\$74,332	\$293,710
ENKITEC LP	\$408,265	\$578,762	\$736,301	\$1,723,328
ENVISION CONTRACTORS LLC	\$61,463			\$61,463
ERNST AND YOUNG LLP	\$100,186	\$115,747	\$458,943	\$674,876
FISERV INC	\$641,957	\$522,122	\$483,385	\$1,647,464
FRUITON PARTNERS		\$19,200	\$115,200	\$134,400
GELBER AND ASSOCIATES CORP	\$59,000	\$59,500	\$50,749	\$169,249
HARBINGER PARTNERS INC	\$11,504	\$130,734	\$112,376	\$254,664
HARRIS MCBURNEY COMPANY INC	\$514,757	\$818,684	\$909,819	\$2,243,260
HEATH CONSULTANTS INC		\$15,950	\$287,454	\$303,404
HIGH PROFILE INC	\$356,094	\$249,012	\$203,431	\$808,536
IMPRIMIS ART SQUAD	\$9,315	\$13,214	\$196,029	\$218,558
IMPRIMIS FREEMAN LEONARD			\$203,604	\$203,604
INFINITUDE CREATIVE GROUP LP			\$268,635	\$268,635
KENTUCKY UNDERGROUND PROTECTION INC	\$62,787	\$63,493	\$64,506	\$190,786
KING PIPELINE AND UTILITY COMPANY INC		\$3,100	\$112,062	\$115,162
KPMG LLP	\$65,090	\$112,439	\$293,698	\$471,227
LEXISNEXIS	\$75,050	\$72,398	\$49,080	\$196,528
LEXISNEXIS RISK DATA MANAGEMENT INC	\$253,974	\$334,506	\$192,351	\$780,831
LEXISNEXIS RISK SOLUTIONS BUREAU	\$73,487	\$90,483	\$123,425	\$287,395
MANAGEMENT DECISIONS INC	\$22,645	\$148,040	\$146,239	\$316,924
MARKETNET INC		\$66,520		\$66,520
MILESTONE SOFTWARE SOLUTIONS INC	\$173,294	\$759,108	\$620,488	\$1,552,890
PAY GOVERNANCE LLC	\$141,575	\$147,894	\$105,843	\$395,311
PC HELPS SUPPORT LLC	\$50,277	\$102,389	\$42,546	\$195,212
PEOPLE PLUS INC	\$31,442	\$83,889	\$121,120	\$236,452
PRICEWATERHOUSECOOPERS LLP	\$62,404	\$51,853	\$43,997	\$158,254
PROFESSIONAL FINANCE COMPANY INC	\$100,723	\$106,376	\$77,826	\$284,925
REYNOLDS GROUP INC	\$54,000		\$16,500	\$70,500
SAMERSON LLC	\$30,393	\$67,095	\$39,872	\$137,361
SAVID TECHNOLOGIES INC		\$93,750	\$113,000	\$206,750
SCHUBACK SEARCH ASSOCIATES LTD		\$89,100	\$47,600	\$136,700
SENDERO BUSINESS SERVICES	\$127,999	\$118,895		\$246,894
SOGETI USA LLC		\$110,320		\$110,320
SPHERION CORPORATION	\$789,411			\$789,411
SPHERION STAFFING	\$639,177			\$639,177
SPHERION STAFFING LLC	\$261,733	\$988,452	\$1,329,446	\$2,579,632
STRAFFORD TECHNOLOGY INC	\$20,900	\$65,800	\$27,350	\$114,050
STRATEGIC STAFFING SOLUTIONS LC	\$91,802	\$123,781		\$215,583
TAX PROJECTS GROUP LLP	\$155,021			\$155,021
TECHNISOURCE INC		\$51,863		\$51,863
TIMBERHORN LLC	\$6,699	\$111,352	\$61,622	\$179,673
TOWERS WATSON PENNSYLVANIA INC	\$19,771	\$126,779	\$199,097	\$345,647
UBISENSE INC	\$57,890	\$98,190	\$145,621	\$301,701
US BANK	\$396,130	\$351,418	\$345,112	\$1,092,659
US COURIER AND LOGISTICS DALLAS LP	\$54,027			\$54,027
US PAYMENTS LLC	\$78,999	\$78,121	\$66,188	\$223,308
USIC LOCATING SERVICES INC	\$194,866	\$334,655	\$124,230	\$653,751
WHITLEY PENN LLP	\$69,787	\$75,603	\$77,733	\$223,123
JOHN HANCOCK ASSIGNMENT COMPANY		\$78,200		\$78,200
METLIFE TOWER RESOURCES GROUP INC		\$78,200		\$78,200
LANDMARK TECHNOLOGY LLC	\$97,500			\$97,500
FUSNER GEORGE R		\$259,463		\$259,463
VICKI HILLARD MOSS IND AND AS ADMX		\$293,600		\$293,600
SECURED FUTURES POOLED SPECIAL NEEDS TRUST		\$440,537		\$440,537
Grand Total	\$7,668,021	\$10,315,955	\$11,800,842	\$29,784,818

Atmos Energy Corporation
Expense Charges
2011, 2012, 2013, 2014 thru October

Vendor	2011	2012	2013	2014	Grand Total
A L STAFFING DBA SPHERION			\$91,781	\$60,759	\$152,541
ACCENTURE LLP	\$118,820	\$11,425	\$879,962	\$216,456	\$1,226,662
ACCOUNTING NOW	\$81,894	\$39,301		\$6,692	\$127,887
AL STAFFING AND SPHERION	\$247,107	\$707,652	\$853,973		\$1,808,732
ALLIANCE CONSULTING GROUP	\$17,052		\$58,793	\$1,696	\$77,541
AON PROPERTY RISK CONSULTING INC		\$23,879	\$60,000		\$83,879
AUSTIN TETRA INC	\$50,117				\$50,117
AVNET INC			\$126,884	\$1,879	\$128,763
BLUE FISH DEVELOPMENT GROUP	\$3,789	\$28,747	\$207,012	\$58,681	\$298,229
BOLDEN INTEGRATED SYSTEMS INC			\$71,535	\$10,120	\$81,655
BUCHANAN TECHNOLOGIES	\$80,949	\$136,160	\$133,500		\$350,609
CINTAS DOCUMENT MANAGEMENT CORP	\$50,129	\$52,635	\$48,372	\$3,744	\$154,878
CONTRACT CALLERS INC	\$82,426	\$70,748	\$35,942	\$1,271	\$190,386
CORNERSTONE STAFFING	\$88,170	\$156,306	\$117,385	\$16,304	\$378,165
DECISION ANALYST INC	\$177,500	\$125,000	\$93,750		\$427,500
DELOITTE TAX LLP	\$6,598	\$77,231	\$205,429	\$22,168	\$311,426
DELTA DALLAS PROTECH LLC	\$54,484	\$41,479			\$95,964
DUFF AND PHELPS LLC	\$80,472	\$32,500	\$129,716		\$242,688
DYNAMIC RECOVERY SERVICES INC	\$107,123	\$112,255	\$74,332	\$3,885	\$297,595
ENKITEC LP	\$408,265	\$578,762	\$736,301	\$19,926	\$1,743,254
ENVISION CONTRACTORS LLC	\$61,463			\$596	\$62,059
ERNST AND YOUNG LLP	\$100,186	\$115,747	\$458,943	\$130,448	\$805,324
FISERV INC	\$641,957	\$522,122	\$483,385	\$28,030	\$1,675,494
FRUITION PARTNERS		\$19,200	\$115,200	\$9,600	\$144,000
GELBER AND ASSOCIATES CORP	\$59,000	\$59,500	\$50,749	\$8,250	\$177,499
HARBINGER PARTNERS INC	\$11,504	\$130,784	\$112,376		\$254,664
HARRIS MCBURNEY COMPANY INC	\$514,757	\$818,684	\$909,819	\$86,516	\$2,329,775
HEATH CONSULTANTS INC		\$15,950	\$287,454	\$47,571	\$350,975
HIGH PROFILE INC	\$356,094	\$249,012	\$203,431	\$28,569	\$837,106
IMPRIMIS ART SQUAD	\$9,315	\$13,214	\$196,029		\$218,558
IMPRIMIS FREEMAN LEONARD			\$203,604	\$14,161	\$217,765
INFINITUDE CREATIVE GROUP LP			\$268,635		\$268,635
KENTUCKY UNDERGROUND PROTECTION INC	\$62,787	\$63,493	\$64,506	\$5,478	\$196,265
KING PIPELINE AND UTILITY COMPANY INC		\$3,100	\$112,062		\$115,162
KPMG LLP	\$65,090	\$112,439	\$293,698		\$471,227
LEXISNEXIS	\$75,050	\$72,398	\$49,080	\$4,090	\$200,618
LEXISNEXIS RISK DATA MANAGEMENT INC	\$253,974	\$334,506	\$192,351	\$16,922	\$797,752
LEXISNEXIS RISK SOLUTIONS BUREAU	\$73,487	\$90,483	\$123,425	\$8,612	\$296,007
MANAGEMENT DECISIONS INC	\$22,645	\$148,040	\$146,239	\$7,200	\$324,124
MARKETNET INC		\$66,520			\$66,520
MILESTONE SOFTWARE SOLUTIONS INC	\$173,294	\$759,108	\$620,488		\$1,552,890
PAY GOVERNANCE LLC	\$141,575	\$147,894	\$105,843		\$395,311
PC HELPS SUPPORT LLC	\$50,277	\$102,389	\$42,546	\$432	\$195,644
PEOPLE PLUS INC	\$31,442	\$83,889	\$121,120	\$1,739	\$238,190
PRICEWATERHOUSECOOPERS LLP	\$62,404	\$51,853	\$43,997	\$8,517	\$166,771
PROFESSIONAL FINANCE COMPANY INC	\$100,723	\$106,376	\$77,826	\$2,597	\$287,522
REYNOLDS GROUP INC	\$54,000		\$16,500		\$70,500
SAMERSON LLC	\$30,393	\$67,095	\$39,872		\$137,361
SAVID TECHNOLOGIES INC		\$93,750	\$113,000		\$206,750
SCHUBACK SEARCH ASSOCIATES LTD		\$89,100	\$47,600		\$136,700
SENDERO BUSINESS SERVICES	\$127,999	\$118,895			\$246,894
SOGETI USA LLC		\$110,320			\$110,320
SPHERION CORPORATION	\$789,411				\$789,411
SPHERION STAFFING	\$639,177				\$639,177
SPHERION STAFFING LLC	\$261,733	\$988,452	\$1,329,446	\$79,581	\$2,659,212
STRAFFORD TECHNOLOGY INC	\$20,900	\$65,800	\$27,350		\$114,050
STRATEGIC STAFFING SOLUTIONS LC	\$91,802	\$123,781			\$215,583
TAX PROJECTS GROUP LLP	\$155,021				\$155,021
TECHNISOURCE INC		\$51,863			\$51,863
TIMBERHORN LLC	\$6,699	\$111,352	\$61,622		\$179,673
TOWERS WATSON PENNSYLVANIA INC	\$19,771	\$126,779	\$199,097	(\$56,524)	\$289,122
UBISENSE INC	\$57,890	\$98,190	\$145,621		\$301,701
US BANK	\$396,130	\$351,418	\$345,112	\$17,854	\$1,110,513
US COURIER AND LOGISTICS DALLAS LP	\$54,027				\$54,027
US PAYMENTS LLC	\$78,999	\$78,121	\$66,188	\$4,503	\$227,811
USIC LOCATING SERVICES INC	\$194,866	\$334,655	\$124,230		\$653,751
WHITLEY PENN LLP	\$69,787	\$75,603	\$77,733	\$900	\$224,023
JOHN HANCOCK ASSIGNMENT COMPANY		\$78,200			\$78,200
METLIFE TOWER RESOURCES GROUP INC		\$78,200			\$78,200
LANDMARK TECHNOLOGY LLC	\$97,500				\$97,500
FUSNER GEORGE R		\$259,463			\$259,463
VICKI HILLARD MOSS IND AND AS ADMX		\$293,600			\$293,600
SECURED FUTURES POOLED SPECIAL NEEDS TRUST		\$440,537			\$440,537
Grand Total	\$7,668,021	\$10,315,955	\$11,800,842	\$910,471	\$30,695,288

Atmos Energy Corporation
Capital Charges
2011, 2012, 2013 thru September

Vendor	2011	2012	2013	Grand Total
INTERNATIONAL TECHNOLOGY INC		\$ 55,250		\$ 55,250
FURNITURE MARKETING GROUP INC		\$ 56,208		\$ 56,208
INSOURCE GROUP INC	\$ 56,600			\$ 56,600
DOUBLE C CONTRACTORS INC		\$ 4,200	\$ 55,455	\$ 59,655
LEE TECHNOLOGIES SERVICES INC	\$ 63,200			\$ 63,200
BROWN CONTRACTING LLC	\$ 64,247			\$ 64,247
MERCER STONE COMPANY INC	\$ 869	\$ 63,189	\$ 307	\$ 64,366
ELSTER AMERICAN METER COMPANY INC	\$ 64,803	\$ [3,986]	\$ 5,448	\$ 66,265
CAMERON PROCESS SYSTEMS			\$ 70,479	\$ 70,479
OFFICEMAX INC	\$ 64,823	\$ 10,997	\$ (623)	\$ 75,196
SAMERSON LLC			\$ 79,538	\$ 79,538
KNIGHT ELECTRIC INC		\$ 26,754	\$ 59,401	\$ 86,155
BYRUM STEPHEN L			\$ 87,003	\$ 87,003
QUORUM BUSINESS SOLUTIONS INC	\$ 70,462		\$ 23,643	\$ 94,105
GE ENERGY MANAGEMENT SERVICES INC		\$ 95,113		\$ 95,113
HIGH PROFILE INC	\$ 95,477			\$ 95,477
CARTER DEVELOPMENT SERVICES LLC	\$ 98,261			\$ 98,261
KBACE TECHNOLOGIES INC	\$ 99,123			\$ 99,123
IBB DESIGN GROUP	\$ 99,045	\$ 5,200		\$ 104,245
ESSENTIAL NETWORK SERVICES	\$ 32,353	\$ 4,734	\$ 68,271	\$ 105,359
D AND S CONCRETE SERVICE LLC	\$ 34,255	\$ 28,160	\$ 44,015	\$ 106,430
S AND V UNDERGROUND CONSTRUCTION	\$ 23,367	\$ 14,258	\$ 69,787	\$ 107,412
INTERNATIONAL TECHNOLOGIES INC			\$ 108,859	\$ 108,859
JOHNSON WELDING COMPANY INC	\$ 52,371	\$ 55,587	\$ 21,538	\$ 129,496
EIS TECHNOLOGIES INC	\$ 113,113		\$ 19,200	\$ 132,313
FISHEL COMPANY	\$ 135,509			\$ 135,509
INSIGHT GLOBAL INC		\$ 95,280	\$ 43,040	\$ 138,320
SIGNUM GROUP LLC	\$ 142,540			\$ 142,540
GIA TECHNOLOGY INC	\$ 28,800	\$ 117,840		\$ 146,640
SCOTT AND RITTER INC			\$ 147,167	\$ 147,167
INVENSYS SYSTEMS INC	\$ 119,341		\$ 28,556	\$ 147,897
CROSSROADS PAVING COMPANY	\$ 36,369	\$ 74,930	\$ 39,741	\$ 151,039
SAP INDUSTRIES INC		\$ 150,000	\$ 3,230	\$ 153,230
PREMIER ENERGY SERVICES LLC		\$ 187,930		\$ 187,930
HAYDEN CONSTRUCTION CO INC			\$ 199,066	\$ 199,066
TECHNISOURCE INC	\$ 12,496	\$ 97,583	\$ 89,503	\$ 199,582
INTEGRATED ARCHITECTURE LLC	\$ 206,148			\$ 206,148
DALLAS CONSTRUCTORS INC	\$ 59,447	\$ 108,196	\$ 39,151	\$ 206,794
WERNER PROPERTY SERVICES		\$ 27,000	\$ 184,500	\$ 211,500
DENIS F WHEATLEY SERVICES INC			\$ 224,156	\$ 224,156
UC4 SOFTWARE INC		\$ 209,882	\$ 16,000	\$ 225,882
BAKER HUGHES BUSINESS SUPPORT SERVICES	\$ 79,587	\$ 72,630	\$ 87,044	\$ 239,261
TAURUS TECHNOLOGIES INC	\$ 86,704	\$ 15,143	\$ 142,624	\$ 244,472
SUNGARD CONSULTING SERVICES LLC		\$ 39,270	\$ 227,005	\$ 266,275
MILESTONE SOFTWARE SOLUTIONS INC	\$ 225,668	\$ 26,337	\$ 17,011	\$ 269,016
BLUE FISH DEVELOPMENT GROUP	\$ 9,238	\$ 167,517	\$ 114,206	\$ 290,960
TIMBERHORN LLC	\$ 43,480	\$ 252,512		\$ 295,992
SYCLO LLC	\$ 46,700	\$ 208,000	\$ 43,000	\$ 297,700
TRAGHM INFORMATION SOLUTIONS CORPORATION		\$ 128,315	\$ 187,625	\$ 315,940
SOGETI USA LLC	\$ 281,374	\$ 38,875		\$ 320,249
SIGNATURE CONSULTANTS LLC	\$ 131,400	\$ 207,000	\$ 50,400	\$ 388,800
BOLDEN INTEGRATED SYSTEMS INC	\$ 81,510	\$ 221,605	\$ 138,491	\$ 441,606
HARBINGER PARTNERS INC	\$ 11,248	\$ 234,279	\$ 215,226	\$ 460,753
OPEN TEXT INC	\$ 18,509	\$ 286,146	\$ 161,060	\$ 465,714
SIGERCON INC	\$ 110,000	\$ 25,500	\$ 356,500	\$ 492,000
ENKITEC LP	\$ 81,563	\$ 221,262	\$ 198,258	\$ 501,083
INTEGRITY TESTING AND INSPECTION	\$ 159,428	\$ 120,394	\$ 228,469	\$ 508,292
IHS GLOBAL INC	\$ 222,083	\$ 296,297		\$ 518,380
CLICKSOFTWARE INC	\$ 36,819	\$ 334,942	\$ 171,000	\$ 542,761
UBISENSE INC	\$ 69,340	\$ 92,220	\$ 421,191	\$ 582,751
PROGRESSIVE SOFTWARE COMPUTING INC	\$ 604,703	\$ 16,800		\$ 621,503
REVELL CONSTRUCTION COMPANY INC	\$ 212,328	\$ 334,153	\$ 78,775	\$ 625,256
SUNGARD ENERGY SYSTEMS	\$ 221,154	\$ 42,000	\$ 365,932	\$ 629,087
ALTON WEBB CONSTRUCTION LLC	\$ 280,238	\$ 356,000		\$ 636,238
POWERPLAN CONSULTANTS INC	\$ 614,586	\$ 39,844	\$ 1,719	\$ 656,148
SENDERO BUSINESS SERVICES	\$ 318,007	\$ 263,365	\$ 125,630	\$ 707,002
MAXXUS WELL CONTROL OF ILLINOIS INC	\$ 217,378	\$ 278,721	\$ 271,039	\$ 767,138
KING PIPELINE AND UTILITY COMPANY INC	\$ 688,856	\$ 62,731	\$ 78,707	\$ 830,294
WHF INC			\$ 1,203,022	\$ 1,203,022
DIGITAL DATAVOICE CORP	\$ 201,915	\$ 782,325	\$ 379,458	\$ 1,363,698
KPMG LLP	\$ 439,190	\$ 800,000	\$ 859,816	\$ 2,099,006
FISHEL COMPANY THE	\$ 69,659	\$ 1,934,072	\$ 277,942	\$ 2,281,673
HALL CONTRACTING OF KENTUCKY INC	\$ 741,592	\$ 3,156,109	\$ 30,000	\$ 3,927,702
ENVISION CONTRACTORS LLC	\$ 473,770	\$ 1,449,365	\$ 2,322,088	\$ 4,245,223
TEAM CONSTRUCTION LLC	\$ 818,104	\$ 3,336,908	\$ 4,186,447	\$ 8,341,459
STRUCTURE TONE SOUTHWEST INC	\$ 9,929,825			\$ 9,929,825
ACCENTURE LLP	\$ 3,200,000	\$ 18,929,897	\$ 6,472,323	\$ 28,602,220
Grand Total	\$ 22,498,974	\$ 36,254,839	\$ 21,138,441	\$ 79,892,254

Atmos Energy Corporation
Capital Charges
2011, 2012, 2013, 2014 thru October

Vendor	2011	2012	2013	2014	Grand Total
INTERNATIONAL TECHNOLOGY INC		\$ 55,250			\$ 55,250
FURNITURE MARKETING GROUP INC		\$ 56,208			\$ 56,208
INSOURCE GROUP INC	\$ 56,600				\$ 56,600
DOUBLE C CONTRACTORS INC		\$ 4,200	\$ 55,455		\$ 59,655
LEE TECHNOLOGIES SERVICES INC	\$ 63,200				\$ 63,200
BROWN CONTRACTING LLC	\$ 64,247				\$ 64,247
MERCER STONE COMPANY INC	\$ 869	\$ 63,189	\$ 307		\$ 64,366
ELSTER AMERICAN METER COMPANY INC	\$ 64,803	\$ (3,986)	\$ 5,448		\$ 66,265
CAMERON PROCESS SYSTEMS			\$ 70,479		\$ 70,479
OFFICEMAX INC	\$ 64,823	\$ 10,997	\$ (523)		\$ 75,196
SAMERSON LLC			\$ 79,538		\$ 79,538
KNIGHT ELECTRIC INC		\$ 26,754	\$ 59,401		\$ 86,155
BYRUM STEPHEN L			\$ 87,003		\$ 87,003
QUORUM BUSINESS SOLUTIONS INC	\$ 70,462		\$ 23,643		\$ 94,105
GE ENERGY MANAGEMENT SERVICES INC		\$ 95,113			\$ 95,113
HIGH PROFILE INC	\$ 95,477				\$ 95,477
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FISHEL COMPANY	\$ 135,509				\$ 135,509
INSIGHT GLOBAL INC		\$ 95,280	\$ 43,040		\$ 138,320
SIGNUM GROUP LLC	\$ 142,540				\$ 142,540
GIA TECHNOLOGY INC	\$ 28,800	\$ 117,840			\$ 146,640
SCOTT AND RITTER INC			\$ 147,167		\$ 147,167
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STRUCTURE TONE SOUTHWEST INC	\$ 9,929,825				\$ 9,929,825
ACCENTURE LLP	\$ 3,200,000	\$ 18,929,897	\$ 6,472,323		\$ 28,602,220
Grand Total	\$ 22,498,974	\$ 36,254,839	\$ 21,138,441	\$ 892,646	\$ 80,784,900