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PROFESSIONAL SERVICE CORPORATION
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JNHUGHES@fewpb.net

December 18, 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.

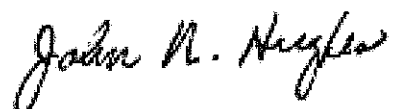
If you have any questions about this filing, please contact me.

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, flowing style.

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
ATMOS ENERGY CORPORATION

)
)
)

Case No. 2013-00148

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.

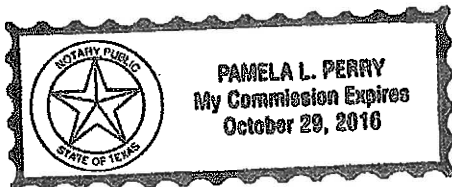
Gregory K. Waller
Gregory K. Waller

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: 10-29-16



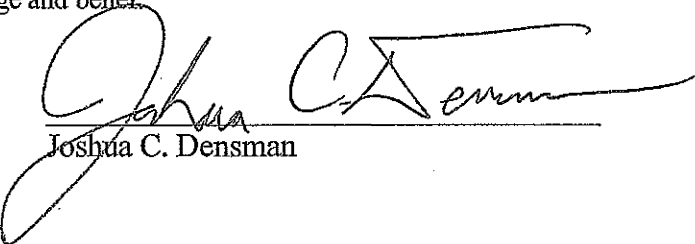
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

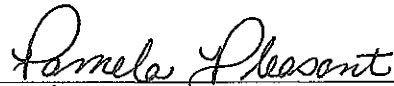
AFFIDAVIT

The Affiant, 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.

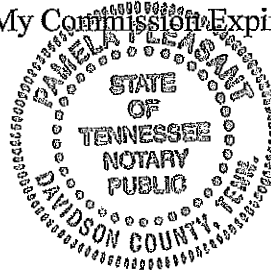

Joshua C. Densman

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 4)
Page 1 of 1**

SUPPLEMENTAL RESPONSE (12/18/2013)

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 month of November 2013. Please see supplemental Attachment 1 for additional outside consultant invoices for the month of November 2013.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-140_Att1_Suppl - Consultant Invoices November.pdf, 2 Pages.

Respondent: Greg Waller

Invoice #KENTUCKY-110113

Nov. 7. 2013 7:55AM Atmos Energy

Ac. 1032 P. 2

PAUL H. RAAB
ECONOMIC CONSULTING6313 PORTSMOUTH ROAD
BETHESDA, MD 20816
(301) 320-7649 • FAX: (301) 320-8369

November 1, 2013

Mr. Greg Waller
Rates and Regulatory Affairs
Atmos Energy
6420 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	\$	2,655
Out-of-Pocket Expenses	\$	-
Federal Express	\$	-
TOTAL	\$	<u>2,655</u>

1110113.07K

Nov. 7. 2013 7:58AM Atmos Energy

Ac. 032 P. 3

DETAILED INVOICE - HOURS BREAKDOWN

<u>Date</u>	<u>Consultant</u>	<u>Hours</u>	<u>Expenses</u>	<u>Task</u>
10/10	Raab	2.0		Testimony Review
10/21	Raab	2.0		Discovery
10/29	Raab	1.0		Conference Call
10/31	Raab	4.0		Rebuttal
	TOTALS	9.0	\$ -	

Nov. 7. 2013 7:58AM Atmos Energy

Ac. 032 P. 4

DETAILED INVOICE - FEE COMPUTATION

<u>Consultant</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Raab	<u>9.0</u>	\$ 295	<u>\$ 2,655</u>
	<u>9.0</u>		<u>\$ 2,655</u>

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-143 (Supplement 3)
Page 1 of 2

SUPPLEMENTAL RESPONSE (12/18/2013)

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 3)
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 November, respectively. The nature of products or services should be ascertainable by researching the vendor name. Please note that inclusion of November 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, 2012 and 2013.

ATTACHMENTS:

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

ATTACHMENT 2 - Atmos Energy Corporation, OAG_1-143_Att2_Suppl2 - Capital Charges Updated thru October 2013.xlsx, 1 Page.

Respondent: Josh Densman

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

Vendor	2011	2012	2013	2014	Grand Total
AUSTIN TETRA INC	\$50,117				\$50,117
TECHNISOURCE INC		\$51,863			\$51,863
US COURIER AND LOGISTICS DALLAS LP	\$54,027				\$54,027
ENVISION CONTRACTORS LLC	\$61,463			\$596	\$62,059
MARKETNET INC		\$66,520			\$66,520
ALLIANCE CONSULTING GROUP	\$17,052		\$58,793	\$1,696	\$77,541
JOHN HANCOCK ASSIGNMENT COMPANY		\$78,200			\$78,200
METLIFE TOWER RESOURCES GROUP INC		\$78,200			\$78,200
REYNOLDS GROUP INC	\$54,000		\$16,500	\$9,750	\$80,250
BOLDEN INTEGRATED SYSTEMS INC			\$71,535	\$10,120	\$81,655
AON PROPERTY RISK CONSULTING INC		\$23,879	\$60,000		\$83,879
DELTA DALLAS PROTECH LLC	\$54,484	\$41,479			\$95,964
LANDMARK TECHNOLOGY LLC	\$97,500				\$97,500
SOGETI USA LLC		\$110,320			\$110,320
STRAFFORD TECHNOLOGY INC	\$20,900	\$65,800	\$27,350	\$1,000	\$115,050
KING PIPELINE AND UTILITY COMPANY INC		\$3,100	\$112,062		\$115,162
AVNET INC			\$126,884	\$1,879	\$128,763
ACCOUNTING NOW	\$81,894	\$39,301		\$15,498	\$136,693
SCHUBACK SEARCH ASSOCIATES LTD		\$89,100	\$47,600		\$136,700
SAMERSON LLC	\$30,393	\$67,095	\$39,872	\$5,066	\$142,427
FRUITION PARTNERS		\$19,200	\$115,200	\$9,600	\$144,000
TAX PROJECTS GROUP LLP	\$155,021				\$155,021
CINTAS DOCUMENT MANAGEMENT CORP	\$50,129	\$52,635	\$48,372	\$8,039	\$159,174
TIMBERHORN LLC	\$6,699	\$111,352	\$61,622		\$179,673
GELBER AND ASSOCIATES CORP	\$59,000	\$59,500	\$50,749	\$16,500	\$185,749
PC HELPS SUPPORT LLC	\$50,277	\$102,389	\$42,546	\$432	\$195,644
KENTUCKY UNDERGROUND PROTECTION INC	\$62,787	\$63,493	\$64,506	\$5,478	\$196,265
LEXISNEXIS	\$75,050	\$72,398	\$49,080	\$8,180	\$204,708
CONTRACT CALLERS INC	\$82,426	\$70,748	\$35,942	\$17,619	\$206,735
SAVID TECHNOLOGIES INC		\$93,750	\$113,000		\$206,750
STRATEGIC STAFFING SOLUTIONS LC	\$91,802	\$123,781			\$215,583
IMPRIMIS ART SQUAD	\$9,315	\$13,214	\$196,029		\$218,558
WHITLEY PENN LLP	\$69,787	\$75,603	\$77,733	\$900	\$224,023
US PAYMENTS LLC	\$78,999	\$78,121	\$66,188	\$9,457	\$232,765
PEOPLE PLUS INC	\$31,442	\$83,889	\$121,120	\$1,739	\$238,190
DUFF AND PHELPS LLC	\$80,472	\$32,500	\$129,716		\$242,688
SENDERO BUSINESS SERVICES	\$127,999	\$118,895			\$246,894
PRICEWATERHOUSECOOPERS LLP	\$62,404	\$51,853	\$43,997	\$89,307	\$247,561
A L STAFFING DBA SPHERION			\$91,781	\$156,440	\$248,222
HARBINGER PARTNERS INC	\$11,504	\$130,784	\$112,376		\$254,664
FUSNER GEORGE R		\$259,463			\$259,463
IMPRIMIS FREEMAN LEONARD			\$203,604	\$60,355	\$263,960
TOWERS WATSON PENNSYLVANIA INC	\$19,771	\$126,779	\$199,097	(\$56,524)	\$289,122
PROFESSIONAL FINANCE COMPANY INC	\$100,723	\$106,376	\$77,826	\$5,954	\$290,879
VICKI HILLARD MOSS IND AND AS ADMX		\$293,600			\$293,600
BLUE FISH DEVELOPMENT GROUP	\$3,789	\$28,747	\$207,012	\$58,681	\$298,229
DYNAMIC RECOVERY SERVICES INC	\$107,123	\$112,255	\$74,332	\$6,436	\$300,146
LEXISNEXIS RISK SOLUTIONS BUREAU	\$73,487	\$90,483	\$123,425	\$19,388	\$306,783
DELOITTE TAX LLP	\$6,598	\$77,231	\$205,429	\$22,168	\$311,426
UBISENSE INC	\$57,890	\$98,190	\$145,621	\$19,166	\$320,867
INFINTUDE CREATIVE GROUP LP			\$268,635	\$60,800	\$329,435
MANAGEMENT DECISIONS INC	\$22,645	\$148,040	\$146,239	\$16,665	\$333,588
BUCHANAN TECHNOLOGIES	\$80,949	\$136,160	\$133,500	\$7,500	\$358,109
HEATH CONSULTANTS INC		\$15,950	\$287,454	\$79,059	\$382,463
CORNERSTONE STAFFING	\$88,170	\$156,306	\$117,385	\$28,448	\$390,309
PAY GOVERNANCE LLC	\$141,575	\$147,894	\$105,843	\$27,883	\$423,194
DECISION ANALYST INC	\$177,500	\$125,000	\$93,750	\$31,250	\$427,500
SECURED FUTURES POOLED SPECIAL NEEDS TRUST		\$440,537			\$440,537
KPMG LLP	\$65,090	\$112,439	\$293,698	\$15,827	\$487,054
SPHERION STAFFING	\$639,177				\$639,177
USIC LOCATING SERVICES INC	\$194,866	\$334,655	\$124,230		\$653,751
SPHERION CORPORATION	\$789,411				\$789,411
LEXISNEXIS RISK DATA MANAGEMENT INC	\$253,974	\$334,506	\$192,351	\$35,432	\$816,263
ERNST AND YOUNG LLP	\$100,186	\$115,747	\$458,943	\$147,370	\$822,246
HIGH PROFILE INC	\$356,094	\$249,012	\$203,431	\$53,422	\$861,959
US BANK	\$396,130	\$351,418	\$345,112	\$39,518	\$1,132,177
ACCENTURE LLP	\$118,820	\$11,425	\$879,962	\$376,282	\$1,386,489
MILESTONE SOFTWARE SOLUTIONS INC	\$173,294	\$759,108	\$620,488		\$1,552,890
FISERV INC	\$641,957	\$522,122	\$483,385	\$62,831	\$1,710,295
ENKITEC LP	\$408,265	\$578,762	\$736,301	\$65,955	\$1,789,283
AL STAFFING AND SPHERION	\$247,107	\$707,652	\$853,973		\$1,808,732
HARRIS MCBURNEY COMPANY INC	\$514,757	\$818,684	\$909,819	\$141,128	\$2,384,388
SPHERION STAFFING LLC	\$261,733	\$988,452	\$1,329,446	\$155,455	\$2,735,087
Grand Total	\$7,668,021	\$10,315,955	\$11,800,842	\$1,849,746	\$31,634,564

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

Vendor	2011	2012	2013	2014	Grand Total
ACCENTURE LLP	\$3,200,000	\$18,929,897	\$6,472,323	\$39,419	\$28,641,639
ALTON WEBB CONSTRUCTION LLC	\$280,238	\$356,000			\$636,238
BAKER HUGHES BUSINESS SUPPORT SERVICES	\$79,587	\$72,630	\$87,044		\$239,261
BLUE FISH DEVELOPMENT GROUP	\$9,238	\$167,517	\$114,206	\$24,356	\$315,316
BOLDEN INTEGRATED SYSTEMS INC	\$81,510	\$221,605	\$138,491	\$36,500	\$478,106
BROWN CONTRACTING LLC	\$64,247				\$64,247
BYRUM STEPHEN L			\$87,003		\$87,003
CAMERON PROCESS SYSTEMS			\$70,479		\$70,479
CARTER DEVELOPMENT SERVICES LLC	\$98,261				\$98,261
CLICKSOFTWARE INC	\$36,819	\$334,942	\$171,000		\$542,761
CROSSROADS PAVING COMPANY	\$36,369	\$74,930	\$39,741	\$22,008	\$173,047
D AND S CONCRETE SERVICE LLC	\$34,255	\$28,160	\$44,015	\$5,920	\$112,350
DALLAS CONSTRUCTORS INC	\$59,447	\$108,196	\$39,151		\$206,794
DENIS F WHEATLEY SERVICES INC			\$224,156		\$224,156
DIGITAL DATAVOICE CORP	\$201,915	\$782,325	\$379,458		\$1,363,698
DOUBLE C CONTRACTORS INC		\$4,200	\$55,455		\$59,655
EIS TECHNOLOGIES INC	\$113,113		\$19,200		\$132,313
ELSTER AMERICAN METER COMPANY INC	\$64,803	(\$3,986)	\$5,448	\$8,112	\$74,376
ENKITEC LP	\$81,563	\$221,262	\$198,258	\$20,262	\$521,345
ENVISION CONTRACTORS LLC	\$473,770	\$1,449,365	\$2,322,088	\$546,488	\$4,791,711
ESSENTIAL NETWORK SERVICES	\$32,353	\$4,734	\$68,271		\$105,359
FISHEL COMPANY	\$135,509				\$135,509
FISHEL COMPANY THE	\$69,659	\$1,934,072	\$277,942	\$24,875	\$2,306,548
FURNITURE MARKETING GROUP INC		\$56,208			\$56,208
GE ENERGY MANAGEMENT SERVICES INC		\$95,113			\$95,113
GIA TECHNOLOGY INC	\$28,800	\$117,840			\$146,640
HALL CONTRACTING OF KENTUCKY INC	\$741,592	\$3,156,109	\$30,000		\$3,927,702
HARBINGER PARTNERS INC	\$11,248	\$234,279	\$215,226		\$460,753
HAYDEN CONSTRUCTION CO INC			\$199,066		\$199,066
HIGH PROFILE INC	\$95,477				\$95,477
IBB DESIGN GROUP	\$99,045	\$5,200			\$104,245
IHS GLOBAL INC	\$222,083	\$296,297			\$518,380
INSIGHT GLOBAL INC		\$95,280	\$43,040		\$138,320
INSOURCE GROUP INC	\$56,600				\$56,600
INTEGRATED ARCHITECTURE LLC	\$206,148				\$206,148
INTEGRITY TESTING AND INSPECTION	\$159,428	\$120,394	\$228,469	\$84,629	\$592,920
INTERNATIONAL TECHNOLOGIES INC			\$108,859		\$108,859
INTERNATIONAL TECHNOLOGY INC		\$55,250			\$55,250
INVENSYS SYSTEMS INC	\$119,341		\$28,556		\$147,897
JOHNSON WELDING COMPANY INC	\$52,371	\$55,587	\$21,538	\$1,518	\$131,015
KBACE TECHNOLOGIES INC	\$99,123				\$99,123
KING PIPELINE AND UTILITY COMPANY INC	\$688,856	\$62,731	\$78,707		\$830,294
KNIGHT ELECTRIC INC		\$26,754	\$59,401		\$86,155
KPMG LLP	\$439,190	\$800,000	\$859,816		\$2,099,006
LEE TECHNOLOGIES SERVICES INC	\$63,200				\$63,200
MAXXUS WELL CONTROL OF ILLINOIS INC	\$217,378	\$278,721	\$271,039		\$767,138
MERCER STONE COMPANY INC	\$869	\$63,189	\$307		\$64,366
MILESTONE SOFTWARE SOLUTIONS INC	\$225,668	\$26,337	\$17,011	\$5,440	\$274,456
OFFICEMAX INC	\$64,823	\$10,997	(\$623)		\$75,196
OPEN TEXT INC	\$18,509	\$286,146	\$161,060		\$465,714
POWERPLAN CONSULTANTS INC	\$614,586	\$39,844	\$1,719		\$656,148
PREMIER ENERGY SERVICES LLC		\$187,930			\$187,930
PROGRESSIVE SOFTWARE COMPUTING INC	\$604,703	\$16,800			\$621,503
QUORUM BUSINESS SOLUTIONS INC	\$70,462		\$23,643		\$94,105
REVELL CONSTRUCTION COMPANY INC	\$212,328	\$334,153	\$78,775		\$625,256
S AND V UNDERGROUND CONSTRUCTION	\$23,367	\$14,258	\$69,787		\$107,412
SAMERSON LLC			\$79,538		\$79,538
SAP INDUSTRIES INC		\$150,000	\$3,230		\$153,230
SCOTT AND RITTER INC			\$147,167		\$147,167
SENDERO BUSINESS SERVICES	\$318,007	\$263,365	\$125,630		\$707,002
SIGERCON INC	\$110,000	\$25,500	\$356,500		\$492,000
SIGNATURE CONSULTANTS LLC	\$131,400	\$207,000	\$50,400		\$388,800
SIGNUM GROUP LLC	\$142,540				\$142,540
SOGETI USA LLC	\$281,374	\$38,875			\$320,249
STRUCTURE TONE SOUTHWEST INC	\$9,929,825				\$9,929,825
SUNGARD CONSULTING SERVICES LLC		\$39,270	\$227,005	\$59,310	\$325,585
SUNGARD ENERGY SYSTEMS	\$221,154	\$42,000	\$365,932	\$51,216	\$680,302
SYCLO LLC	\$46,700	\$208,000	\$43,000		\$297,700
TAURUS TECHNOLOGIES INC	\$86,704	\$15,143	\$142,624	\$68,175	\$312,646
TEAM CONSTRUCTION LLC	\$818,104	\$3,336,908	\$4,186,447	\$912,096	\$9,253,555
TECHNISOURCE INC	\$12,496	\$97,583	\$89,503		\$199,582
TIMBERHORN LLC	\$43,480	\$252,512			\$295,992
TRAGHM INFORMATION SOLUTIONS CORPORATION		\$128,315	\$187,625	\$14,440	\$330,380
UBISENSE INC	\$69,340	\$92,220	\$421,191		\$582,751
UC4 SOFTWARE INC		\$209,882	\$16,000		\$225,882
WERNER PROPERTY SERVICES		\$27,000	\$184,500		\$211,500
WHF INC			\$1,203,022		\$1,203,022
Grand Total	\$22,498,974	\$36,254,839	\$21,138,441	\$1,924,763	\$81,817,018