

2012

ATMOS ENERGY CORPORATION

STATISTICAL SUMMARY

The purpose of this summary is to provide historical financial and statistical information and current facts about Atmos Energy Corporation (the "Company"). It should be used in conjunction with the Company's 2012 Annual Report on Form 10-K. It is not intended to be used in any way in conjunction with the sale or purchase of any securities of Atmos Energy Corporation or its subsidiaries. The financial and operating data in this summary are presented on a consolidated basis without extensive footnoting and are unaudited. In addition, the data provided in this summary is included for financial reporting purposes and may not be appropriate for rate making purposes.

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HIGHLIGHTS

	Year ended September 30					Year ended September 30						
	2012	2011	2010	2009		2008	2007	2006	2005	2004	2003	2002
Balance Sheet Data at September 30 (In thousands)												
Capital expenditures	\$ 732,858	\$ 622,965	\$ 542,636	\$ 509,494	\$ 472,273	\$ 392,435	\$ 425,324	\$ 313,183	\$ 190,285	\$ 159,439	\$ 132,252	
Net property, plant and equipment	5,475,604	5,147,918	4,793,075	4,439,103	4,136,859	3,836,836	3,629,156	3,374,367	1,722,521	1,624,394	1,380,070	
Working capital	(447,992)	143,355	(290,887)	91,519	78,017	149,217	(1,616)	151,675	283,310	16,248	(139,150)	
Total assets	7,495,675	7,382,871	6,763,791	6,367,083	6,386,659	5,895,197	5,719,547	5,610,547	2,902,658	2,625,495	2,059,631	
Shareholders' equity	2,359,243	2,235,421	2,178,348	2,176,761	2,052,492	1,965,754	1,648,098	1,602,422	1,133,459	857,517	573,235	
Long-term debt, excluding current maturities	1,936,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104	861,311	862,500	668,959	
Total capitalization	4,315,548	4,461,538	3,987,899	4,346,161	4,172,284	4,092,069	3,828,460	3,785,526	1,994,770	1,720,017	1,242,194	
Income Statement Data (In thousands, except per share data) (1)												
Operating revenues	\$ 3,438,483	\$ 4,286,435	\$ 4,661,060	\$ 4,793,248	\$ 7,039,342	\$ 5,733,059	\$ 6,152,363	\$ 4,961,873	\$ 2,920,037	\$ 2,799,916	\$ 1,650,964	
Gross profit	1,323,739	1,300,820	1,314,136	1,297,682	1,275,077	1,201,781	1,216,570	1,117,637	562,191	534,576	431,140	
Income from continuing operations	192,196	189,588	189,851	175,026	166,695	153,610	147,737	135,785	86,227	71,888	59,656	
Income from discontinued operations, net of tax	24,521	18,013	15,988	15,952	13,635	14,882	-	-	-	-	-	
Net income	216,717	207,601	205,839	190,978	180,331	168,492	147,737	135,785	86,227	71,888	59,656	
Income per share from continuing operations - diluted (2)	2.10	2.07	2.03	1.99	1.84	1.74	1.81	1.72	1.58	1.54	1.45	
Income per share from discontinued operations - diluted (2)	0.27	0.20	0.17	0.17	0.15	0.17	-	-	-	-	-	
Net income per share - diluted (2)	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72	1.58	1.54	1.45	
Common Stock Data												
Shares outstanding (In thousands)												
End of year	90,240	90,296	90,164	92,552	90,815	89,327	81,740	80,539	62,800	51,476	41,676	
Weighted average diluted shares (2)	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012	54,416	46,496	41,250	
Cash dividends per share	\$1.38	\$1.36	\$1.34	\$1.32	\$1.30	\$1.28	\$1.26	\$1.24	\$1.22	\$1.20	\$1.18	
Shareholders of record	17,775	18,680	19,738	20,790	21,756	22,829	24,690	26,242	27,555	28,510	28,829	
Market price - High	\$36.94	\$34.98	\$30.06	\$28.80	\$29.46	\$33.11	\$29.11	\$29.76	\$26.86	\$25.45	\$24.46	
Low	\$30.60	\$28.87	\$26.41	\$20.20	\$25.09	\$26.47	\$25.79	\$24.85	\$23.68	\$20.70	\$18.37	
End of year	\$35.79	\$32.45	\$28.25	\$28.18	\$26.62	\$28.32	\$28.55	\$28.25	\$25.19	\$23.94	\$21.50	
Book value per share at end of year	\$26.14	\$24.98	\$24.16	\$23.52	\$22.60	\$22.01	\$20.16	\$19.89	\$18.05	\$16.66	\$13.75	
Price/Earnings ratio at end of year	15.10	14.30	13.30	13.61	13.38	14.83	15.77	16.42	15.54	15.55	14.83	
Market/Book ratio at end of year	1.37	1.30	1.21	1.20	1.18	1.29	1.42	1.42	1.40	1.44	1.56	
Annualized dividend yield at end of year	3.5%	4.2%	4.6%	4.7%	4.9%	4.5%	4.4%	4.4%	4.8%	5.0%	5.5%	
Customers and Volumes (as metered)												
Consolidated natural gas distribution gas sales volumes (MMcf)	255,725	289,927	322,628	282,117	292,676	297,327	272,033	296,283	173,219	184,512	145,488	
Consolidated natural gas distribution gas transportation volumes (MMcf)	135,258	134,093	131,542	126,768	136,678	130,542	121,962	114,851	72,814	63,453	63,053	
Consolidated natural gas distribution throughput (MMcf)	390,983	424,020	454,175	408,885	429,354	427,869	393,595	411,134	246,033	247,965	208,541	
Consolidated regulated transmission and storage throughput (MMcf)	466,527	435,012	428,599	528,689	595,542	505,493	410,505	373,879	-	-	-	
Consolidated nonregulated delivered gas sales volumes (MMcf)	351,628	384,799	353,853	370,569	389,392	370,668	283,962	238,097	222,572	225,561	204,027	
Meters in service at end of year	3,116,589	3,213,191	3,186,040	3,178,844	3,191,779	3,187,127	3,181,199	3,157,840	1,679,136	1,672,798	1,389,341	
Heating degree days	2,692	2,733	2,780	2,713	2,820	2,879	2,527	2,587	3,271	3,473	3,368	
Degree days as a % of normal	97%	99%	102%	100%	100%	100%	87%	89%	96%	101%	94%	
Natural gas distribution average purchased gas cost per Mcf sold	\$4.64	\$5.30	\$5.77	\$6.95	\$9.05	\$8.09	\$10.02	\$7.41	\$6.55	\$5.76	\$3.87	
Natural gas distribution average transportation fee per Mcf	\$0.43	\$0.46	\$0.46	\$0.46	\$0.43	\$0.44	\$0.49	\$0.49	\$0.36	\$0.43	\$0.41	
Statistics												
Return on average shareholders' equity	9.3%	9.1%	9.1%	8.9%	8.8%	8.8%	8.3%	9.0%	9.1%	9.9%	9.9%	
Number of employees	4,759	4,949	4,913	4,851	4,750	4,652	4,632	4,543	2,864	2,905	2,338	
Net natural gas distribution plant per meter	\$1,468	\$1,362	\$1,243	\$1,165	\$1,091	\$1,020	\$969	\$927	\$930	\$939	\$939	
Natural gas distribution operation and maintenance expense per meter	\$118	\$111	\$114	\$116	\$122	\$119	\$112	\$110	\$116	\$115	\$101	
Meters per employee-natural gas distribution	680	676	676	678	700	713	723	730	612	594	616	
Times interest earned before income taxes	3.27	3.13	3.09	2.82	3.06	2.75	2.55	2.59	3.05	2.75	2.55	

(1) In August 2012, we completed the sale of our natural gas distribution operations in Missouri, Illinois and Iowa, representing approximately 84,000 customers and announced that we had entered into a definitive agreement to sell our natural gas distribution operations in Georgia, representing approximately 64,000 customers. The results of operations for these four states have been separately reported as discontinued operations for fiscal years 2007 through 2012. These operations were not reported separately for years prior to fiscal 2007.

(2) As discussed in the Form 10-K, since we have non-voted share-based payments with a nonforfeitable right to dividends or dividend equivalents (referred to as participating securities), we are required to use the two-class method of computing earnings per share as of October 1, 2009. The calculation of earnings per share using the two-class method excludes income attributable to our participating securities from the numerator and excludes the dilutive impact of those shares from the denominator. The presentation of earnings per share and weighted average diluted shares for fiscal years 2004 through 2009 has been adjusted to reflect the retrospective adoption of this standard where applicable in this statistical summary. The presentation of earnings per share and weighted average diluted shares for fiscal years prior to 2004 was not adjusted.

CONSOLIDATED BALANCE SHEETS

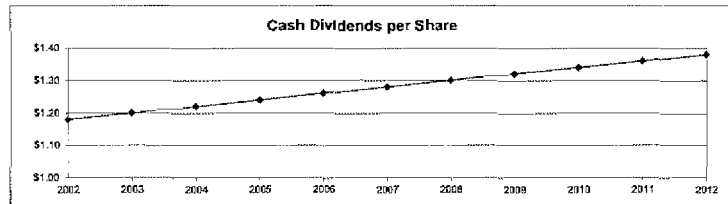
ASSETS	September 30				2008	2007	2006	2005	2004	2003	2002
	2012	2011	2010	2009							
	(in thousands)										
Property, plant and equipment											
Regulated plant	\$6,752,780	\$6,516,228	\$6,284,773	\$5,881,826	\$5,553,922	\$5,242,467	\$4,943,215	\$4,562,621	\$2,526,827	\$2,378,626	\$2,021,663
Nonregulated plant	107,578	91,324	99,623	99,594	96,174	84,154	83,263	69,063	68,547	85,366	81,765
Construction in progress	274,112	209,242	157,922	105,198	80,060	69,449	74,830	133,926	38,277	16,147	24,399
	<u>7,134,470</u>	<u>6,816,794</u>	<u>6,542,318</u>	<u>6,086,618</u>	<u>5,730,156</u>	<u>5,396,070</u>	<u>5,101,308</u>	<u>4,765,610</u>	<u>2,633,651</u>	<u>2,480,139</u>	<u>2,127,827</u>
Less accumulated depreciation and amortization	1,658,866	1,668,876	1,749,243	1,647,515	1,593,297	1,559,234	1,472,152	1,391,243	911,130	855,745	747,757
Net property, plant & equipment	<u>5,475,604</u>	<u>5,147,918</u>	<u>4,793,075</u>	<u>4,439,103</u>	<u>4,136,859</u>	<u>3,836,836</u>	<u>3,629,156</u>	<u>3,374,367</u>	<u>1,722,521</u>	<u>1,624,394</u>	<u>1,380,070</u>
Current assets											
Cash and cash equivalents	64,239	131,419	131,952	111,203	46,717	60,725	75,815	40,116	201,932	15,683	47,991
Cash held on deposit in margin account (1)	-	-	-	-	-	-	-	9,762	-	17,903	10,192
Accounts receivable, net	234,526	273,303	273,207	232,806	477,151	380,133	374,629	454,313	211,810	216,783	136,227
Inventories	5,872	4,113	3,940	3,349	4,304	5,563	6,088	7,502	2,626	3,917	3,769
Gas stored underground	256,415	289,760	319,038	352,728	576,617	515,128	461,502	450,807	200,134	168,765	91,785
Assets from risk management activities (1)	24,707	18,344	20,575	31,643	68,291	20,129	48,200	136,127	34,471	22,259	27,984
Deferred gas cost	31,359	33,976	22,701	22,233	55,103	14,797	44,992	38,173	8,756	308	-
Taxes receivable	1,291	9,215	19,382	15,115	22,052	33,002	56,034	-	-	-	-
Other current assets	209,553	250,823	84,397	59,863	34,869	37,698	50,285	84,650	43,497	12,379	13,209
Total current assets	<u>827,962</u>	<u>1,010,953</u>	<u>875,192</u>	<u>828,940</u>	<u>1,285,104</u>	<u>1,067,175</u>	<u>1,117,545</u>	<u>1,221,450</u>	<u>703,226</u>	<u>457,997</u>	<u>331,155</u>
Intangible assets	164	207	834	1,461	2,088	2,716	3,152	3,507	4,160	5,030	5,365
Goodwill	740,683	740,000	739,314	738,603	736,998	734,976	735,369	734,280	241,368	268,469	185,015
Noncurrent assets from risk management activities	2,283	998	937	14,035	5,473	5,535	6,186	735	562	1,699	5,241
Deferred charges and other assets	448,979	382,795	354,439	344,941	220,177	247,959	228,139	276,208	230,821	267,906	152,785
	<u>\$7,495,675</u>	<u>\$7,282,871</u>	<u>\$6,763,791</u>	<u>\$6,367,083</u>	<u>\$6,386,699</u>	<u>\$5,895,197</u>	<u>\$5,719,547</u>	<u>\$5,610,547</u>	<u>\$2,902,658</u>	<u>\$2,625,495</u>	<u>\$2,059,631</u>
CAPITALIZATION AND LIABILITIES											
Shareholders' equity											
Common stock	\$ 451	\$ 451	\$ 451	\$ 463	\$ 454	\$ 447	\$ 409	\$ 403	\$ 314	\$ 257	\$ 208
Additional paid-in capital	1,745,467	1,732,935	1,714,364	1,791,129	1,744,384	1,700,378	1,467,240	1,426,523	1,005,644	736,180	508,265
Retained earnings	660,932	570,495	486,905	405,353	343,601	281,127	224,299	178,837	142,030	122,539	106,142
Accum. other comprehensive loss	(47,607)	(48,460)	(23,372)	(20,184)	(35,947)	(16,198)	(43,850)	(3,341)	(14,529)	(1,459)	(41,380)
Shareholders' equity	<u>2,359,243</u>	<u>2,255,421</u>	<u>2,178,348</u>	<u>2,176,761</u>	<u>2,052,492</u>	<u>1,965,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>1,133,459</u>	<u>857,517</u>	<u>573,235</u>
Long-term debt	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104	861,311	882,500	668,959
Total capitalization	<u>4,315,548</u>	<u>4,461,538</u>	<u>3,987,899</u>	<u>4,346,161</u>	<u>4,172,284</u>	<u>4,092,069</u>	<u>3,828,460</u>	<u>3,785,526</u>	<u>1,994,770</u>	<u>1,720,017</u>	<u>1,242,194</u>
Current liabilities											
Current maturities of long-term debt	131	2,434	360,131	131	785	3,831	3,186	3,264	5,908	9,345	21,980
Short-term debt	570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809	-	118,595	145,791
Accounts payable and accrued liabilities	215,229	291,205	266,208	207,421	395,388	355,255	345,108	461,314	185,295	179,852	136,773
Taxes payable	64,319	57,853	56,616	53,639	53,639	50,288	50,673	66,083	22,930	9,746	15,626
Customer deposits	50,687	52,987	63,733	69,966	75,297	83,833	102,555	89,918	44,474	41,068	31,147
Liabilities from risk management activities (1)	85,381	15,453	49,673	21,482	58,914	21,339	30,669	18,940	39,458	20,790	18,487
Deferred gas cost	23,072	8,130	43,333	110,754	76,979	84,043	68,959	134,048	54,514	-	21,947
Other current liabilities (1)	266,206	233,140	200,285	205,296	195,543	168,770	135,595	151,399	67,337	62,353	78,554
Total current liabilities	<u>1,275,954</u>	<u>867,598</u>	<u>1,166,079</u>	<u>737,421</u>	<u>1,207,087</u>	<u>917,958</u>	<u>1,119,161</u>	<u>1,069,775</u>	<u>419,916</u>	<u>441,749</u>	<u>470,305</u>
Deferred income taxes	1,015,083	960,093	829,128	570,940	441,302	370,569	306,172	292,207	241,257	223,350	134,540
Noncurrent liabilities from risk management activities	9,206	78,089	8,924	-	5,369	290	276	15,316	1,138	763	3,663
Regulatory cost of removal obligation	381,164	428,947	350,521	344,403	298,645	271,059	261,376	263,424	103,579	102,371	73,716
Deferred credits and other liabilities	498,720	486,606	421,240	368,158	262,012	243,252	204,102	184,299	141,998	137,245	135,213
	<u>\$7,495,675</u>	<u>\$7,282,871</u>	<u>\$6,763,791</u>	<u>\$6,367,083</u>	<u>\$6,386,699</u>	<u>\$5,895,197</u>	<u>\$5,719,547</u>	<u>\$5,610,547</u>	<u>\$2,902,658</u>	<u>\$2,625,495</u>	<u>\$2,059,631</u>

(1) In fiscal 2008, we retroactively reclassified our cash collateral obligation to return cash into risk management assets and/or liabilities, as appropriate, in accordance with authoritative accounting standards. These amounts were not reclassified for years prior to fiscal 2004.

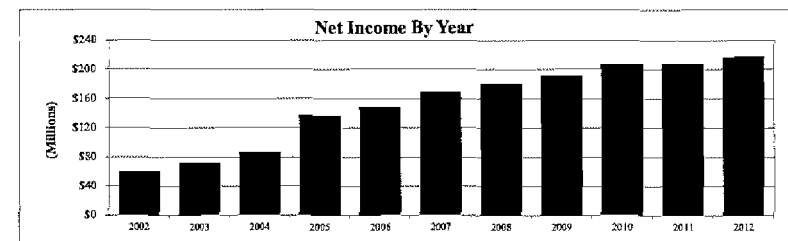
CONSOLIDATED STATEMENTS OF INCOME

	Year ended September 30			
	2012	2011	2010	2009
	(In thousands, except per share data)			
Operating revenues				
Natural gas distribution segment	\$2,145,330	\$ 2,470,664	\$ 2,783,863	\$2,808,933
Regulated transmission and storage segment	247,351	219,373	203,013	209,658
Nonregulated segment	1,351,303	2,024,893	2,146,658	2,283,988
Intersegment eliminations	(305,501)	(428,495)	(472,474)	(509,331)
Total operating revenues	3,438,483	4,286,435	4,661,060	4,793,248
Purchased gas cost				
Natural gas distribution segment	1,122,587	1,452,721	1,785,221	1,833,325
Regulated transmission and storage segment	-	-	-	-
Nonregulated segment	1,296,179	1,959,893	2,032,567	2,169,880
Intersegment eliminations	(304,022)	(426,999)	(470,864)	(507,639)
Total purchased gas cost	2,114,744	2,985,615	3,346,924	3,495,566
Gross profit	1,323,739	1,300,820	1,314,136	1,297,682
Operating expenses				
Operation	429,108	417,784	426,759	447,117
Maintenance	24,505	25,181	27,862	32,125
Depreciation and amortization	237,525	223,832	208,539	209,143
Asset impairments	5,288	30,270	-	5,382
Taxes, other than income	181,073	177,767	187,143	179,171
Total operating expenses	877,499	874,834	850,303	872,938
Operating income	446,240	425,986	463,833	424,744
Other income (expense)				
Interest income	419	676	970	1,427
Miscellaneous income (expense)	(15,063)	20,508	(1,561)	(4,795)
Total other income (expense)	(14,644)	21,184	(591)	(3,368)
Interest charges	141,174	150,763	154,188	152,740
Income tax expense	98,226	106,819	119,203	93,610
Income from continuing operations	192,196	189,588	189,851	179,026
Discontinued operations, net (1)	18,172	18,013	15,988	15,952
Gain on sale of discontinued operations, net (1)	6,349	-	-	-
Cumulative effect of accounting change, net	-	-	-	-
Net income	\$ 216,717	\$ 207,601	\$ 205,839	\$ 190,978
Diluted earnings per share				
Income per share from continuing operations	\$ 2.10	\$ 2.07	\$ 2.03	\$ 1.90
Income per share from discontinued operations	0.27	0.20	0.17	0.17
Net income per share - diluted	\$ 2.37	\$ 2.27	\$ 2.20	\$ 2.07
Weighted average shares outstanding - diluted	91,172	90,652	92,422	91,620
Cash dividends per share	\$ 1.38	\$ 1.36	\$ 1.34	\$ 1.32

(1) In August 2012, we completed the sale of our natural gas distribution operations in Missouri, Illinois and Iowa and announced that we had entered into a definitive agreement to sell our natural gas distribution operations in Georgia. The results of operations for these four states have been separately reported as discontinued operations for fiscal years 2007 through 2012. These operations were not reported separately for years prior to fiscal 2007.



	2008	2007	2006	2005	2004	2003	2002
Operating revenues							
Natural gas distribution segment	\$ 3,473,167	\$ 3,195,393	\$ 3,650,591	\$ 3,103,140	\$ 1,637,728	\$ 1,554,082	\$ 937,526
Regulated transmission and storage segment	195,917	163,229	141,133	142,952	-	-	-
Nonregulated segment	4,117,209	2,901,879	2,971,901	2,102,053	1,632,757	1,680,822	1,049,463
Intersegment eliminations	(747,041)	(525,442)	(611,262)	(386,272)	(250,448)	(434,988)	(236,025)
Total operating revenues	7,039,342	5,735,059	6,152,363	4,961,873	2,920,037	2,799,916	1,650,964
Purchased gas cost							
Natural gas distribution segment	2,513,350	2,291,010	2,725,534	2,195,774	1,134,594	1,062,679	559,891
Regulated transmission and storage segment	-	-	-	4,918	-	-	-
Nonregulated segment	3,995,965	2,764,960	2,816,780	2,026,334	1,572,358	1,636,567	995,224
Intersegment eliminations	(745,050)	(522,692)	(606,521)	(382,790)	(349,106)	(434,205)	(335,291)
Total purchased gas cost	5,764,265	4,533,278	4,935,793	3,844,236	2,357,846	2,264,940	1,219,824
Gross profit	1,275,077	1,201,781	1,216,570	1,117,637	562,191	534,976	431,140
Operating expenses							
Operation	453,294	418,997	406,765	387,525	203,590	193,973	150,283
Maintenance	33,088	30,316	26,653	28,756	10,880	11,117	7,856
Depreciation and amortization	192,593	191,443	185,596	178,005	95,647	87,001	81,469
Asset impairments	-	6,344	-	22,947	-	-	-
Taxes, other than income	189,653	179,335	191,093	174,696	57,379	55,045	36,221
Total operating expenses	869,028	826,435	833,954	768,982	368,496	347,136	275,809
Operating income	406,049	375,346	382,616	348,655	193,695	187,840	155,331
Other income (expense)							
Interest income	2,877	9,204	3,291	4,003	2,376	1,586	1,373
Miscellaneous income (expense)	(236)	(283)	(2,410)	(1,982)	7,131	605	(2,694)
Total other income (expense)	2,641	8,921	881	2,021	9,507	2,191	(1,321)
Interest charges	137,474	144,792	146,607	132,658	65,437	63,660	59,174
Income tax expense	104,520	85,865	89,153	82,233	51,538	46,910	35,180
Income from continuing operations	166,696	153,610	147,737	135,785	86,227	79,461	59,656
Discontinued operations, net (1)	13,635	14,882	-	-	-	-	-
Gain on sale of discontinued operations, net (1)	-	-	-	-	-	-	-
Cumulative effect of accounting change, net	-	-	-	-	-	(7,773)	-
Net income	\$ 180,331	\$ 168,492	\$ 147,737	\$ 135,785	\$ 86,227	\$ 71,688	\$ 59,656
Diluted earnings per share							
Income per share from continuing operations	\$ 1.84	\$ 1.74	\$ 1.81	\$ 1.72	\$ 1.58	\$ 1.54	\$ 1.45
Income per share from discontinued operations	0.15	0.17	-	-	-	-	-
Net income per share - diluted	\$ 1.99	\$ 1.91	\$ 1.81	\$ 1.72	\$ 1.58	\$ 1.54	\$ 1.45
Weighted average shares outstanding - diluted	89,941	87,456	81,173	79,012	54,416	46,496	41,250
Cash dividends per share	\$ 1.30	\$ 1.28	\$ 1.26	\$ 1.24	\$ 1.22	\$ 1.20	\$ 1.18



CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock Shares	Additional Paid-in Capital	Retained Earnings	Total
Balance, September 30, 2007	19,328,037	\$ 4,447,752	\$ 1,752,174	\$ 6,947,980
Comprehensive income:				
Net income			29,858	29,858
Unrealized holding gains (losses) on investments, net			(223)	(223)
Total comprehensive income			29,635	29,635
Dividend declared			(48,646)	(48,646)
Common stock issued:				
Direct stock purchase plan	138,465			138,465
Employee stock-based compensation	238,455			238,455
Long-term incentive plan	3,167			3,167
Total	379,887			379,887
Repurchase of common stock	(90,184,682)			(90,184,682)
Balance, September 30, 2008	19,576,722	\$ 4,447,752	\$ 1,783,561	\$ 6,808,035
Comprehensive income:				
Net income			71,048	71,048
Unrealized holding gains (losses) on investments, net			7,641	78,689
Total comprehensive income			78,689	149,737
Dividend declared			(54,971)	(54,971)
Common stock issued:				
Direct stock purchase plan	138,465			138,465
Employee stock-based compensation	238,455			238,455
Long-term incentive plan	3,167			3,167
Total	379,887			379,887
Repurchase of common stock	(90,184,682)			(90,184,682)
Balance, September 30, 2009	19,796,367	\$ 4,447,752	\$ 1,807,239	\$ 6,051,358
Comprehensive income:				
Net income			168,492	168,492
Unrealized holding gains (losses) on investments, net			1,241	169,733
Total comprehensive income			169,733	338,225
Dividend declared			(80,233)	(80,233)
Common stock issued:				
Direct stock purchase plan	138,465			138,465
Employee stock-based compensation	238,455			238,455
Long-term incentive plan	3,167			3,167
Total	379,887			379,887
Repurchase of common stock	(90,184,682)			(90,184,682)
Balance, September 30, 2010	19,988,007	\$ 4,447,752	\$ 1,847,806	\$ 6,283,565
Comprehensive income:				
Net income			156,902	156,902
Unrealized holding gains (losses) on investments, net			1,241	158,143
Total comprehensive income			158,143	316,045
Dividend declared			(80,233)	(80,233)
Common stock issued:				
Direct stock purchase plan	138,465			138,465
Employee stock-based compensation	238,455			238,455
Long-term incentive plan	3,167			3,167
Total	379,887			379,887
Repurchase of common stock	(90,184,682)			(90,184,682)
Balance, September 30, 2011	20,039,632	\$ 4,447,752	\$ 1,888,476	\$ 6,375,860

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Total comprehensive income			78,689	149,737
Dividend declared			(54,971)	(54,971)
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Balance, September 30, 2011	20,039,632	\$ 4,447,752	\$ 1,888,476	\$ 6,375,860

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year ended September 30			
	2012	2011	2010	2009
Cash flows from operating activities				
Net income	\$ 216,717	\$ 207,601	\$ 205,839	\$ 190,978
Adjustments to reconcile net income to net cash provided by operating activities				
Cumulative effect of accounting change, net of income tax benefit	-	-	-	-
Asset impairments	5,288	30,270	-	5,382
Gain on sale of discontinued operations	(9,868)	-	-	-
Depreciation and amortization				
Charged to depreciation and amortization	246,093	233,155	216,960	217,208
Charged to other accounts	484	228	173	94
Deferred income taxes	104,319	117,353	195,731	129,759
Other	26,876	20,068	23,318	23,681
Net assets/liabilities from risk management activities	12,507	(20,806)	(6,110)	81,364
Gain on sales of assets	-	-	-	-
	<u>602,416</u>	<u>587,864</u>	<u>636,911</u>	<u>648,466</u>
Changes in assets and liabilities net of effect of acquisitions				
(Increase) decrease in cash held on deposit in margin account (1)	-	-	-	-
(Increase) decrease in accounts receivable	32,578	(96)	(40,401)	244,713
(Increase) decrease in inventories	(1,759)	(173)	(591)	955
(Increase) decrease in gas stored underground	28,417	27,737	54,014	194,287
(Increase) decrease in deferred gas cost	(3,924)	(85,651)	(31,692)	16,879
(Increase) decrease in other current assets	12,207	3,337	1,246	951
(Increase) decrease in deferred charges and other assets	(48,770)	(53,458)	1,788	(97,669)
Increase (decrease) in accounts payable and accrued liabilities	(64,234)	23,904	58,069	(181,978)
Increase (decrease) in taxes payable	8,592	1,237	6,795	(3,015)
Increase (decrease) in customer deposits	(801)	(8,856)	(6,233)	(5,331)
Increase (decrease) in other current liabilities	(585)	16,756	(8,872)	11,286
Increase (decrease) in deferred credits and other liabilities	22,780	70,853	55,342	89,689
Net cash provided by operating activities	<u>586,917</u>	<u>582,844</u>	<u>726,476</u>	<u>919,233</u>
Cash flows used in investing activities				
Capital expenditures	(732,858)	(622,565)	(542,636)	(509,494)
Acquisitions, net of cash received	-	-	-	-
Assets for leasing activities	-	-	-	-
Proceeds from sale of assets, net	-	-	-	-
Proceeds from sale of discontinued operations	128,223	-	-	-
Other, net	(4,625)	(4,421)	(66)	(7,707)
Net cash used in investing activities	<u>(609,260)</u>	<u>(627,386)</u>	<u>(542,702)</u>	<u>(517,201)</u>
Cash flows from financing activities				
Net increase (decrease) in short-term debt	354,141	83,306	54,268	(283,981)
Net proceeds from issuance of long-term debt	-	394,466	-	445,623
Settlement of Treasury lock agreements	-	20,079	-	1,938
Unwinding of Treasury lock agreements	-	27,803	-	-
Proceeds from bridge loan	-	-	-	-
Repayment of bridge loan	-	-	-	-
Repayment of long-term debt	(257,034)	(360,131)	(131)	(407,353)
Repayment of Mississippi Valley Gas debt	-	-	-	-
Cash dividends paid	(125,796)	(124,011)	(124,287)	(121,460)
Repurchase of common stock	(12,535)	-	(100,450)	-
Repurchase of equity awards	(5,219)	(5,299)	(1,191)	-
Issuance of common stock	1,606	7,796	8,766	27,687
Net proceeds from equity offering	-	-	-	-
Net cash provided (used) by financing activities	<u>(44,837)</u>	<u>44,009</u>	<u>(163,025)</u>	<u>(337,546)</u>
Net increase (decrease) in cash and cash equivalents	(67,180)	(533)	20,749	64,486
Cash and cash equivalents at beginning of year	131,419	131,952	111,203	46,717
Cash and cash equivalents at end of year	<u>\$ 64,239</u>	<u>\$ 131,419</u>	<u>\$ 131,952</u>	<u>\$ 111,203</u>

	2008	2007	2006	2005	2004	2003	2002
Cash flows from operating activities							
Net income	\$ 180,331	\$ 168,492	\$ 147,737	\$ 135,785	\$ 86,227	\$ 71,688	\$ 59,656
Adjustments to reconcile net income to net cash provided by operating activities							
Cumulative effect of accounting change, net of income tax benefit	-	-	-	-	-	7,773	-
Asset impairments	-	6,344	22,947	-	-	-	-
Gain on sale of discontinued operations	-	-	-	-	-	-	-
Depreciation and amortization							
Charged to depreciation and amortization	200,442	198,863	185,596	178,005	96,647	87,001	81,469
Charged to other accounts	147	192	371	791	1,465	2,193	2,452
Deferred income taxes	97,940	62,121	86,178	12,659	36,997	53,867	14,509
Other	19,205	21,270	18,480	11,522	(1,772)	(5,885)	(3,371)
Net assets/liabilities from risk management activities	(88,738)	16,539	6,852	(53,906)	(24,074)	(129)	(9,576)
Gain on sales of assets	-	-	-	-	(6,790)	-	-
	<u>409,327</u>	<u>473,821</u>	<u>468,161</u>	<u>284,866</u>	<u>188,790</u>	<u>216,508</u>	<u>145,139</u>
Changes in assets and liabilities net of effect of acquisitions							
(Increase) decrease in cash held on deposit in margin account (1)	-	-	9,762	(9,762)	17,903	(7,711)	56,474
(Increase) decrease in accounts receivable	(97,018)	(6,407)	78,407	(166,692)	2,158	(60,026)	(12,181)
(Increase) decrease in inventories	1,259	525	1,414	1,958	1,298	3,234	2,272
(Increase) decrease in gas stored underground	(54,726)	(12,317)	(10,695)	(112,796)	(31,030)	(64,875)	(3,228)
(Increase) decrease in deferred gas cost	(4,712)	39,294	(79,908)	47,606	41,529	(24,160)	32,946
(Increase) decrease in other current assets	6,961	21,340	(70,091)	14,145	(3,013)	5,308	2,504
(Increase) decrease in deferred charges and other assets	22,414	22,855	34,065	30,232	16,041	21,258	(33,515)
Increase (decrease) in accounts payable and accrued liabilities	39,902	(8,428)	(116,060)	224,375	4,586	19,417	52,302
Increase (decrease) in taxes payable	3,351	581	(15,084)	27,079	12,520	(4,323)	4,006
Increase (decrease) in customer deposits	(8,536)	(18,722)	13,144	23,066	3,434	(767)	(1,204)
Increase (decrease) in other current liabilities	34,700	24,048	(7,697)	44,730	9,462	(35,546)	31,393
Increase (decrease) in deferred credits and other liabilities	18,011	10,505	6,031	(21,883)	7,856	(18,866)	19,487
Net cash provided by operating activities	<u>370,933</u>	<u>347,095</u>	<u>311,449</u>	<u>386,944</u>	<u>270,734</u>	<u>49,451</u>	<u>297,395</u>
Cash flows used in investing activities							
Capital expenditures	(472,273)	(392,435)	(425,324)	(333,183)	(190,285)	(159,439)	(132,252)
Acquisitions, net of cash received	-	-	-	(1,916,696)	(1,957)	(74,650)	(15,747)
Assets for leasing activities	-	-	-	-	-	-	(8,511)
Proceeds from sale of assets, net	-	-	-	-	27,919	-	-
Proceeds from sale of discontinued operations	-	-	-	-	-	-	-
Other, net	(10,736)	(10,426)	(5,767)	(2,131)	(570)	704	(1,725)
Net cash used in investing activities	<u>(483,009)</u>	<u>(402,871)</u>	<u>(431,091)</u>	<u>(2,252,010)</u>	<u>(164,893)</u>	<u>(233,385)</u>	<u>(158,235)</u>
Cash flows from financing activities							
Net increase (decrease) in short-term debt	200,174	(213,242)	237,607	144,809	(118,595)	(27,196)	(55,456)
Net proceeds from issuance of long-term debt	-	247,217	-	1,385,847	5,000	253,267	-
Settlement of Treasury lock agreements	-	4,750	-	(43,770)	-	-	-
Unwinding of Treasury lock agreements	-	-	-	-	-	-	-
Proceeds from bridge loan	-	-	-	-	-	147,000	-
Repayment of bridge loan	-	-	-	-	-	(147,000)	-
Repayment of long-term debt	(10,284)	(303,185)	(3,264)	(103,425)	(9,713)	(73,165)	(20,651)
Repayment of Mississippi Valley Gas debt	-	-	-	-	-	(70,938)	-
Cash dividends paid	(117,288)	(111,664)	(102,275)	(98,978)	(66,736)	(55,291)	(48,646)
Repurchase of common stock	-	-	-	-	-	-	-
Repurchase of equity awards	-	-	-	-	-	-	-
Issuance of common stock	25,466	24,897	23,273	37,183	34,715	25,720	18,321
Net proceeds from equity offering	-	191,913	-	381,584	235,737	99,229	-
Net cash provided (used) by financing activities	<u>98,068</u>	<u>(159,314)</u>	<u>155,341</u>	<u>1,703,250</u>	<u>80,408</u>	<u>151,626</u>	<u>(106,432)</u>
Net increase (decrease) in cash and cash equivalents	(14,008)	(15,090)	35,699	(161,816)	186,249	(32,308)	32,728
Cash and cash equivalents at beginning of year	60,725	75,815	40,116	201,932	15,683	47,991	15,263
Cash and cash equivalents at end of year	<u>\$ 46,717</u>	<u>\$ 60,725</u>	<u>\$ 75,815</u>	<u>\$ 40,116</u>	<u>\$ 201,932</u>	<u>\$ 15,683</u>	<u>\$ 47,991</u>

(1) In fiscal 2008, we retroactively reclassified our cash collateral obligation to return cash into risk management assets and/or liabilities, as appropriate, in accordance with authoritative accounting standards. These amounts were not reclassified for years prior to fiscal 2004.

PROPERTY, PLANT AND EQUIPMENT

Year ended	Balance at beginning of period	Additions at cost (1)	Retirements or sales (In thousands)	Other (2)	Balance at end of period
Regulated plant	\$ 2,008,761	\$ 166,479	\$ 134,657	\$ (18,920)	\$ 2,021,663
Nonregulated plant	47,225	15,993	373	18,920	81,765
Construction in progress	53,881	(29,482)	-	-	24,399
September 30, 2002	\$ 2,109,867	\$ 152,990	\$ 135,030	\$ -	\$ 2,127,827
Regulated plant	\$ 2,021,663	\$ 431,358	\$ 73,663	\$ (732)	\$ 2,378,626
Nonregulated plant	81,765	3,816	947	732	85,366
Construction in progress	24,399	(8,252)	-	-	16,147
September 30, 2003	\$ 2,127,827	\$ 426,922	\$ 74,610	\$ -	\$ 2,480,139
Regulated plant	\$ 2,378,626	\$ 169,526	\$ 38,953	\$ 17,628	\$ 2,526,827
Nonregulated plant	85,366	994	185	(17,628)	68,547
Construction in progress	16,147	22,139	-	-	38,277
September 30, 2004	\$ 2,480,139	\$ 192,659	\$ 39,138	\$ -	\$ 2,632,651
Regulated plant	\$ 2,526,827	\$ 2,068,684	\$ 34,988	\$ 2,098	\$ 4,562,621
Nonregulated plant	68,547	515	-	-	69,063
Construction in progress	38,277	95,649	-	-	133,926
September 30, 2005	\$ 2,633,651	\$ 2,164,849	\$ 34,988	\$ 2,098	\$ 4,765,610
Regulated plant	\$ 4,562,621	\$ 485,720	\$ 105,713	\$ (13)	\$ 4,943,215
Nonregulated plant	69,063	14,200	-	-	83,263
Construction in progress	133,926	(59,096)	-	-	74,830
September 30, 2006	\$ 4,765,610	\$ 440,824	\$ 105,713	\$ (13)	\$ 5,101,308
Regulated plant	\$ 4,943,215	\$ 370,700	\$ 71,461	\$ 13	\$ 5,242,467
Nonregulated plant	83,263	897	-	-	84,154
Construction in progress	74,830	(5,381)	-	-	69,449
September 30, 2007	\$ 5,101,308	\$ 366,210	\$ 71,461	\$ 13	\$ 5,396,070
Regulated plant	\$ 5,242,467	\$ 423,337	\$ 111,872	\$ -	\$ 5,553,922
Nonregulated plant	84,154	12,020	-	-	96,174
Construction in progress	69,449	10,611	-	-	80,060
September 30, 2008	\$ 5,396,070	\$ 445,958	\$ 111,872	\$ -	\$ 5,730,156
Regulated plant	\$ 5,553,922	\$ 429,687	\$ 99,415	\$ (2,368)	\$ 5,881,826
Nonregulated plant	96,174	7,121	68	(3,633)	99,594
Construction in progress	80,060	45,063	-	(19,925)	105,198
September 30, 2009	\$ 5,730,156	\$ 481,871	\$ 99,483	\$ (25,926)	\$ 6,086,618
Regulated plant	\$ 5,881,826	\$ 469,295	\$ 65,782	\$ (566)	\$ 6,284,773
Nonregulated plant	99,594	1,981	855	(1,097)	99,623
Construction in progress	105,198	32,799	-	19,925	157,922
September 30, 2010	\$ 6,086,618	\$ 504,075	\$ 66,637	\$ 18,262	\$ 6,542,318
Regulated plant	\$ 6,284,773	\$ 508,423	\$ 94,337	\$ (182,631)	\$ 6,516,228
Nonregulated plant	99,623	1,166	-	(9,465)	91,324
Construction in progress	157,922	51,983	-	(663)	209,242
September 30, 2011	\$ 6,542,318	\$ 561,572	\$ 94,337	\$ (192,759)	\$ 6,816,794
Regulated plant	\$ 6,516,228	\$ 591,330	\$ 166,041	\$ (188,737)	\$ 6,752,780
Nonregulated plant	91,324	18,916	3	(2,659)	107,578
Construction in progress	209,242	66,294	-	(1,524)	274,112
September 30, 2012	\$ 6,816,794	\$ 676,640	\$ 166,044	\$ (192,920)	\$ 7,134,470

(1) Additions at cost include capital expenditures and acquisitions treated as a purchase.
 (2) Other includes the reclassification of assets held for sale to other current assets.

ACCUMULATED DEPRECIATION AND AMORTIZATION

Year ended	Balance at beginning of period	Additions charged to costs and expenses (In thousands)	Deductions-retirements, renewals and replacements	Other (1)	Balance at end of period
September 30, 2002	\$ 700,435	\$ 83,921	\$ 33,365	\$ (3,234)	\$ 747,757
September 30, 2003	\$ 747,757	\$ 89,194	\$ 115,759	\$ 134,553	\$ 855,745
September 30, 2004	\$ 855,745	\$ 98,112	\$ 43,201	\$ 474	\$ 911,130
September 30, 2005	\$ 911,130	\$ 178,796	\$ 71,167	\$ 372,484	\$ 1,391,243
September 30, 2006	\$ 1,391,243	\$ 185,967	\$ 105,058	\$ -	\$ 1,472,152
September 30, 2007	\$ 1,472,152	\$ 199,055	\$ 111,973	\$ -	\$ 1,559,234
September 30, 2008	\$ 1,559,234	\$ 200,589	\$ 166,526	\$ -	\$ 1,593,297
September 30, 2009	\$ 1,593,297	\$ 217,302	\$ 163,084	\$ -	\$ 1,647,515
September 30, 2010	\$ 1,647,515	\$ 217,133	\$ 115,405	\$ -	\$ 1,749,243
September 30, 2011	\$ 1,749,243	\$ 233,383	\$ 258,083	\$ (53,667)	\$ 1,668,876
September 30, 2012	\$ 1,668,876	\$ 246,577	\$ 210,706	\$ (45,881)	\$ 1,658,866

Depreciation is provided at various rates on a straight-line basis over the estimated useful lives of the assets.

(1) Other includes accumulated amortization from acquisitions treated as a purchase and the reclassification of assets held for sale to other current assets.

LONG-TERM AND SHORT-TERM DEBT

	September 30			
	2012	2011	2010	2009
	(In thousands)			
Long-term Debt				
Unsecured 4.95% Senior Notes, due 10/15/2014	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Unsecured 6.35% Senior Notes, due 6/15/2017	250,000	250,000	250,000	250,000
Unsecured 8.50% Senior Notes, due 3/15/2019	450,000	450,000	450,000	450,000
Unsecured 5.95% Senior Notes, due 10/15/2034	200,000	200,000	200,000	200,000
Unsecured 5.50% Senior Notes, due 6/15/2041	400,000	400,000	-	-
Unsecured 6.75% Debentures due 7/15/2028	150,000	150,000	150,000	150,000
Medium term notes, 6.27% through 6.67%, due 2010 through 2025	10,000	10,000	20,000	20,000
Rental property fixed rate term note 7.9%, due in installments through 2013	131	262	393	524
Unsecured 5.125% Senior Notes, redeemed August 2012	-	250,000	250,000	250,000
Unsecured 10% Notes, redeemed December 2011	-	2,303	2,303	2,303
Unsecured 7.375% Senior Notes, redeemed May 2011	-	-	350,000	350,000
Unsecured 4.00% Senior Notes, redeemed April 2009	-	-	-	-
First Mortgage Bonds, 7.50% through 11.32%, due 2000 through 2022	-	-	-	-
Unsecured floating rate Senior Notes, due 7/15/2007	-	-	-	-
Unsecured 7.95% Senior Notes, payable in annual installments of \$1,000,000 from 8/31/1997 thru 2006	-	-	-	-
Unsecured 9.57% Senior Notes, payable in annual installments of \$2,000,000 from 9/30/1997 thru 2006	-	-	-	-
Unsecured 9.76% Senior Notes, payable in annual installments of \$3,000,000 from 12/30/1995 thru 2004	-	-	-	-
Unsecured 11.2% Senior Notes, due in annual installments of \$2,000,000 from 12/30/1993 thru 12/30/2002	-	-	-	-
Unsecured 8.07% Senior Notes, payable in annual installments of \$4,000,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments	-	-	-	-
Unsecured 8.26% Senior Notes, payable in annual installments of \$1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments	-	-	-	-
Other long-term obligations due in installments through 2009	-	-	-	-
Total face amount Long-term Debt	1,960,131	2,212,365	2,172,696	2,172,827
Less original issue discount	(3,695)	(4,014)	(3,014)	(3,296)
Less amounts classified as current	(131)	(2,434)	(160,131)	(131)
Total Net Long-term Debt	\$ 1,956,305	\$ 2,206,117	\$ 1,809,551	\$ 2,169,400
Short-term Debt				
Current maturities of long-term debt	\$ 131	\$ 2,434	\$ 360,131	\$ 131
Short-term debt	570,929	206,396	126,100	72,550
Total short-term debt	\$ 701,060	\$ 208,830	\$ 486,231	\$ 72,681
Weighted Average Cost of Debt				
Long-term debt (including current maturities)	6.6%	6.5%	6.9%	6.9%
Short-term debt	1.9%	1.9%	4.9%	6.8%
Total	5.5%	6.1%	6.8%	6.9%

	2008	2007	2006	2005	2004	2003	2002
Unsecured 4.95% Senior Notes, due 10/15/2014	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Unsecured 6.35% Senior Notes, due 6/15/2017	250,000	250,000	-	-	-	-	-
Unsecured 8.50% Senior Notes, due 3/15/2019	-	-	-	-	-	-	-
Unsecured 5.95% Senior Notes, due 10/15/2034	200,000	200,000	200,000	200,000	-	-	-
Unsecured 5.50% Senior Notes, due 6/15/2041	-	-	-	-	-	-	-
Unsecured 6.75% Debentures due 7/15/2028	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Medium term notes, 6.27% through 6.67%, due 2010 through 2025	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Rental property fixed rate term note 7.9%, due in installments through 2013	655	786	917	1,048	1,179	1,310	1,440
Unsecured 5.125% Senior Notes, redeemed August 2012	250,000	250,000	250,000	250,000	250,000	250,000	-
Unsecured 10% Notes, redeemed December 2011	2,303	2,303	2,303	2,303	2,303	2,303	2,303
Unsecured 7.375% Senior Notes, redeemed May 2011	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Unsecured 4.00% Senior Notes, redeemed April 2009	400,000	400,000	400,000	400,000	-	-	-
First Mortgage Bonds, 7.50% through 11.32%, due 2000 through 2022	-	7,500	8,750	10,000	86,417	94,643	103,550
Unsecured floating rate Senior Notes, due 7/15/2007	-	-	300,000	300,000	-	-	-
Unsecured 7.95% Senior Notes, payable in annual installments of \$1,000,000 from 8/31/1997 thru 2006	-	-	-	-	-	-	4,000
Unsecured 9.57% Senior Notes, payable in annual installments of \$2,000,000 from 9/30/1997 thru 2006	-	-	-	-	-	-	8,000
Unsecured 9.76% Senior Notes, payable in annual installments of \$3,000,000 from 12/30/1995 thru 2004	-	-	-	-	-	-	9,000
Unsecured 11.2% Senior Notes, due in annual installments of \$2,000,000 from 12/30/1993 thru 12/30/2002	-	-	-	-	-	-	2,000
Unsecured 8.07% Senior Notes, payable in annual installments of \$4,000,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments	-	-	-	-	-	-	20,000
Unsecured 8.26% Senior Notes, payable in annual installments of \$1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments	-	-	-	-	-	-	20,000
Other long-term obligations due in installments through 2009	654	3,104	4,908	6,791	8,651	5,007	2,150
Total face amount Long-term Debt	2,123,612	2,133,693	2,186,878	2,190,142	868,550	873,263	692,443
Less original issue discount	(3,015)	(3,547)	(3,330)	(3,774)	(1,331)	(1,418)	(1,504)
Less amounts classified as current	(785)	(3,831)	(3,186)	(3,264)	(5,908)	(9,345)	(21,980)
Total Net Long-term Debt	\$ 2,119,792	\$ 2,126,315	\$ 2,180,362	\$ 2,183,104	\$ 861,311	\$ 862,500	\$ 668,959
Short-term Debt							
Current maturities of long-term debt	\$ 785	\$ 3,831	\$ 3,186	\$ 3,264	\$ 5,908	\$ 9,345	\$ 21,980
Short-term debt	350,542	150,595	382,416	144,809	-	118,595	145,791
Total short-term debt	\$ 351,327	\$ 154,426	\$ 385,602	\$ 148,073	\$ 5,908	\$ 127,940	\$ 167,771
Weighted Average Cost of Debt							
Long-term debt (including current maturities)	6.1%	6.1%	6.1%	6.0%	6.9%	6.8%	7.8%
Short-term debt	4.4%	5.6%	5.0%	3.3%	1.1%	1.7%	2.9%
Total	5.9%	6.1%	5.9%	5.6%	6.0%	6.4%	6.9%

SINKING FUND REQUIREMENTS

Year ending September 30	Long-term Debt Outstanding				
	2012	2013	2014	2015	2016
	(In thousands)				
4.95% Sr. Notes due October 2014	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -
6.35% Sr. Notes due June 2017	250,000	-	-	-	-
8.50% Sr. Notes due March 2019	450,000	-	-	-	-
6.75% Debentures due July 2028	150,000	-	-	-	-
5.95% Sr. Notes due October 2034	200,000	-	-	-	-
5.50% Sr. Notes due June 2041	400,000	-	-	-	-
6.67% Medium term notes due December 2025	10,000	-	-	-	-
Rental property fixed rate term note, due July 2013	131	131	-	-	-
	<u>\$ 1,960,131</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>

SINKING FUND REQUIREMENTS (continued)

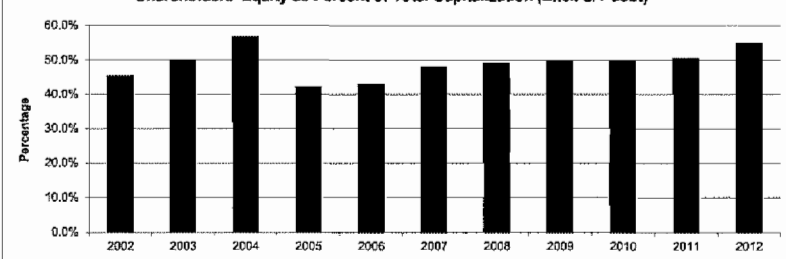
2017	2018	2019	2020	2021	2022	2023-2041
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
250,000	-	-	-	-	-	-
-	-	450,000	-	-	-	-
-	-	-	-	-	-	150,000
-	-	-	-	-	-	200,000
-	-	-	-	-	-	400,000
-	-	-	-	-	-	10,000
-	-	-	-	-	-	-
<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 760,000</u>

CAPITALIZATION AND RATIOS

	Year ended September 30			
	2012	2011	2010	2009
	(In thousands, except percents)			
Capitalization				
Shareholders' equity				
Common stock	\$ 451	\$ 451	\$ 451	\$ 463
Additional paid-in capital	1,745,467	1,732,935	1,714,364	1,791,129
Retained earnings	660,932	570,495	486,905	405,353
Accum. other comprehensive income (loss)	(47,607)	(48,460)	(23,372)	(20,184)
Shareholders' equity	<u>2,359,243</u>	<u>2,255,421</u>	<u>2,178,348</u>	<u>2,176,761</u>
Long-term debt				
(including current maturities)	<u>1,956,436</u>	<u>2,208,551</u>	<u>2,169,682</u>	<u>2,169,531</u>
Total capitalization				
(excluding short-term debt)	<u>4,315,679</u>	<u>4,463,972</u>	<u>4,348,030</u>	<u>4,346,292</u>
Short-term debt	<u>570,929</u>	<u>206,396</u>	<u>126,100</u>	<u>72,550</u>
Total capitalization				
(including short-term debt)	<u>\$ 4,886,608</u>	<u>\$ 4,670,368</u>	<u>\$ 4,474,130</u>	<u>\$ 4,418,842</u>
Capitalization Ratios				
Shareholders' equity	54.7%	50.5%	50.1%	50.1%
Long-term debt				
(including current maturities)	45.3%	49.5%	49.9%	49.9%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Including Short-term debt				
Shareholders' equity	48.3%	48.3%	48.7%	49.3%
Long-term debt				
(including current maturities)	40.0%	47.3%	48.5%	49.1%
Short-term debt	11.7%	4.4%	2.8%	1.6%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

	2008	2007	2006	2005	2004	2003	2002
Shareholders' equity							
Common stock	\$ 454	\$ 447	\$ 409	\$ 403	\$ 314	\$ 257	\$ 208
Additional paid-in capital	1,744,384	1,700,378	1,467,240	1,426,523	1,005,644	736,180	508,265
Retained earnings	343,601	281,127	224,299	178,837	142,030	122,539	106,142
Accum. other comprehensive income (loss)	(35,947)	(16,198)	(43,850)	(3,341)	(14,529)	(1,459)	(41,380)
Shareholders' equity	<u>2,052,492</u>	<u>1,965,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>1,133,459</u>	<u>857,517</u>	<u>573,235</u>
Long-term debt							
(including current maturities)	<u>2,120,577</u>	<u>2,130,146</u>	<u>2,183,548</u>	<u>2,186,368</u>	<u>867,219</u>	<u>871,845</u>	<u>690,939</u>
Total capitalization							
(excluding short-term debt)	<u>4,173,069</u>	<u>4,095,900</u>	<u>3,831,646</u>	<u>3,788,790</u>	<u>2,000,678</u>	<u>1,729,362</u>	<u>1,264,174</u>
Short-term debt	<u>350,542</u>	<u>150,599</u>	<u>382,416</u>	<u>144,809</u>	<u>-</u>	<u>118,595</u>	<u>145,791</u>
Total capitalization							
(including short-term debt)	<u>\$ 4,523,611</u>	<u>\$ 4,246,499</u>	<u>\$ 4,214,062</u>	<u>\$ 3,933,599</u>	<u>\$ 2,000,678</u>	<u>\$ 1,847,957</u>	<u>\$ 1,409,965</u>
Capitalization Ratios							
Shareholders' equity	49.2%	48.0%	43.0%	42.3%	56.7%	49.6%	45.3%
Long-term debt							
(including current maturities)	50.8%	52.0%	57.0%	57.7%	43.3%	50.4%	54.7%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Including Short-term debt							
Shareholders' equity	45.4%	46.3%	39.1%	40.7%	56.7%	46.4%	40.7%
Long-term debt							
(including current maturities)	46.9%	50.2%	51.8%	55.6%	43.3%	47.2%	49.0%
Short-term debt	7.7%	3.5%	9.1%	3.7%	0.0%	6.4%	10.3%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

Shareholders' Equity as Percent of Total Capitalization (Excl. S/T debt)

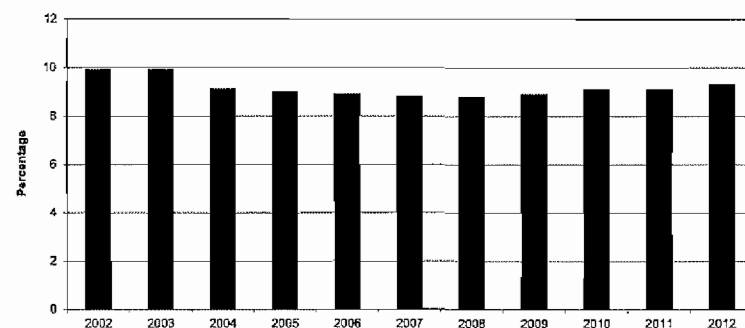


FINANCIAL AND OPERATING STATISTICS

	Year ended September 30			
	2012	2011	2010	2009
Natural Gas Distribution Property Statistics				
Gross plant per meter	\$ 1,876	\$ 1,767	\$ 1,658	\$ 1,554
Net plant per meter	1,468	1,362	1,243	1,165
Natural Gas Distribution Expense Statistics				
O & M expense per meter				
Operation	\$ 111	\$ 105	\$ 107	\$ 108
Maintenance	7	6	7	8
Total	\$ 118	\$ 111	\$ 114	\$ 116
Financial Statistics				
Return on average shareholders' equity	9.3 %	9.1 %	9.1 %	8.9 %
Times interest earned before income taxes	3.27	3.13	3.09	2.82
Market price at year end	\$ 35.79	\$ 32.45	\$ 29.25	\$ 28.18
Book value per share at end of year	\$ 26.14	\$ 24.98	\$ 24.16	\$ 23.52
Price/Earnings ratio at end of year	15.10	14.30	13.30	13.61
Market/Book ratio at end of year	1.37	1.30	1.21	1.20
Annualized dividend yield at end of year	3.9 %	4.2 %	4.6 %	4.7 %
Payout ratio	58.2 %	59.9 %	60.9 %	63.5 %
Operating Statistics				
Meters per employee - natural gas distribution	680	676	676	678
Number of employees	4,759	4,949	4,913	4,891
Miles of pipe	73,875	76,835	77,157	76,942

	2008	2007	2006	2005	2004	2003	2002
	\$ 1,467	\$ 1,382	\$ 1,312	\$ 1,246	\$ 1,528	\$ 1,432	\$ 1,467
	1,091	1,020	969	927	994	930	939
	\$ 114	\$ 111	\$ 105	\$ 103	\$ 110	\$ 108	\$ 96
	8	8	7	7	6	7	5
	\$ 122	\$ 119	\$ 112	\$ 110	\$ 116	\$ 115	\$ 101
	8.8 %	8.8 %	8.9 %	9.0 %	9.1 %	9.9 %	9.9 %
	3.06	2.75	2.55	2.59	3.05	2.75	2.55
	\$ 26.62	\$ 28.32	\$ 28.55	\$ 28.25	\$ 25.19	\$ 23.94	\$ 21.50
	\$ 22.60	\$ 22.01	\$ 20.16	\$ 19.90	\$ 18.05	\$ 16.66	\$ 13.75
	13.38	14.83	15.77	16.42	15.94	15.55	14.83
	1.18	1.29	1.42	1.42	1.40	1.44	1.56
	4.9 %	4.5 %	4.4 %	4.4 %	4.8 %	5.0 %	5.5 %
	65.0 %	66.7 %	69.2 %	72.1 %	77.2 %	77.9 %	81.4 %
	700	713	723	730	612	594	616
	4,750	4,653	4,632	4,543	2,864	2,905	2,338
	83,645	82,725	81,996	81,604	47,616	45,267	39,157

Return on Average Shareholders' Equity



CUSTOMERS AND VOLUMES

	Year ended September 30			
	2012	2011	2010	2009
Natural gas distribution meters in service (end of year)				
Residential	2,787,361	2,797,097	2,776,649	2,766,993
Commercial	253,570	256,357	248,353	251,239
Industrial	1,810	1,924	1,942	2,031
Agricultural	918	935	967	1,093
Public authority and other	9,223	9,239	9,172	8,199
Total distribution meters from continuing operations	3,052,882	3,065,552	3,037,083	3,029,465
Total distribution meters from discontinued operations (1)	63,707	147,639	148,957	149,379
Total distribution meters	3,116,589	3,213,191	3,186,040	3,178,844
Registered transmission and storage and unregulated customers				
Industrial	748	768	717	699
Municipal	124	65	61	63
Other	441	518	515	489
Total customers	1,313	1,351	1,293	1,251
Natural gas distribution meters (% of total)				
Residential	89.4 %	87.0 %	87.1 %	87.0 %
Commercial	8.1	8.0	7.8	7.9
Public authority and other	0.3	0.3	0.3	0.3
Weather sensitive customers - continuing operations	97.8	95.3	95.2	95.2
Industrial	0.1	0.1	0.1	0.1
Agricultural	0.0	0.0	0.0	0.0
Total from continuing operations	97.9	95.4	95.3	95.3
Total from discontinued operations (1)	2.1	4.6	4.7	4.7
Total	100.0 %	100.0 %	100.0 %	100.0 %
Average distribution meters in service	3,210,500	3,203,395	3,202,651	3,208,695
Heating degree days	2,692	2,733	2,780	2,713
Degree days as a % of normal	97 %	99 %	102 %	100 %
Distribution sales volumes - continuing operations (MMcf) (2)				
Residential	137,049	158,119	181,852	151,656
Commercial	82,516	89,720	98,337	86,938
Public authority and other	8,152	9,186	9,205	11,395
Weather sensitive customers - continuing operations	227,717	257,025	289,484	249,999
Industrial	15,673	17,289	17,250	16,649
Agricultural	1,076	1,236	750	935
Total gas sales volumes	244,466	275,340	307,474	267,781
Transportation volumes (MMcf) (2)	128,232	125,812	122,633	118,669
Total distribution throughput - continuing operations (MMcf) (2)	372,698	401,152	430,107	385,850
Distribution sales volumes - discontinued operations (MMcf) (1) (2)	11,259	14,387	15,154	14,336
Distribution transportation volumes - discontinued operations (MMcf) (1) (2)	7,035	8,281	8,914	8,699
Consolidated distribution throughput (MMcf) (2)	399,363	424,020	454,175	406,585
Consolidated transmission and storage throughput (MMcf) (2)	466,527	435,012	428,599	528,599
Consolidated nonregulated throughput (MMcf) (2)	351,628	384,795	353,853	370,369
Natural gas distribution sales volumes (% of total)				
Residential	53.6 %	54.5 %	56.4 %	53.8 %
Commercial	32.3	30.9	30.5	30.8
Public authority and other	3.2	3.2	2.9	4.0
Weather sensitive customers - continuing operations	89.1	88.6	89.8	88.5
Industrial	6.1	6.0	5.3	6.0
Agricultural	0.4	0.4	0.2	0.3
Total from continuing operations	95.6	95.0	95.3	94.9
Total from discontinued operations (1)	4.4	5.0	4.7	5.1
Total	100.0 %	100.0 %	100.0 %	100.0 %

(1) Meters and volumes from discontinued operations have been separately reported as discontinued operations for fiscal years 2007 through 2012. These operations were not reported separately for years prior to fiscal 2007.
 (2) Volumes are reported as metered in million cubic feet ("MMcf").

	2008	2007	2006	2005	2004	2003	2002
Natural gas distribution meters in service (end of year)							
Residential	2,771,497	2,751,183	2,885,042	2,862,822	1,906,777	1,498,586	1,247,247
Commercial	253,612	256,559	275,577	274,536	(51,381)	151,098	122,156
Industrial	2,075	2,172	2,661	2,715	2,436	3,799	2,118
Agricultural	1,080	10,991	8,714	9,539	8,397	6,514	10,576
Public authority and other	8,111	8,167	8,205	8,128	10,145	9,891	7,244
Total distribution meters from continuing operations	3,036,375	3,029,052	3,181,199	3,157,840	1,679,136	1,672,798	1,389,341
Total distribution meters from discontinued operations (1)	155,464	158,075	-	-	-	-	-
Total distribution meters	3,191,739	3,187,127	3,181,199	3,157,840	1,679,136	1,672,798	1,389,341
Registered transmission and storage and unregulated customers							
Industrial	696	742	745	625	638	644	641
Municipal	55	58	73	99	89	94	101
Other	501	477	467	462	237	202	117
Total customers	1,242	1,287	1,285	1,096	955	940	859
Natural gas distribution meters (% of total)							
Residential	86.8 %	86.3 %	90.7 %	90.5 %	89.7 %	89.6 %	89.8 %
Commercial	7.9	8.0	8.7	8.7	9.0	9.0	8.8
Public authority and other	0.3	0.3	0.2	0.3	0.6	0.6	0.5
Weather sensitive customers - continuing operations	95.0	94.5	99.6	99.5	99.3	99.2	99.1
Industrial	0.1	0.1	0.1	0.1	0.2	0.2	0.1
Agricultural	0.0	0.3	0.3	0.3	0.5	0.6	0.8
Total from continuing operations	95.1	95.0	100.0	100.0	100.0	100.0	100.0
Total from discontinued operations (1)	4.9	5.0	0.0	0.0	0.0	0.0	0.0
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Average distribution meters in service	3,208,374	3,204,516	3,180,731	3,157,705	1,672,403	1,675,328	1,390,687
Heating degree days	2,820	2,879	2,527	2,587	3,271	3,473	3,368
Degree days as a % of normal	100 %	100 %	87 %	89 %	96 %	101 %	94 %
Distribution sales volumes - continuing operations (MMcf) (2)							
Residential	155,084	158,693	144,780	162,016	92,208	97,953	77,386
Commercial	89,509	91,042	87,006	92,401	44,226	45,611	25,796
Public authority and other	12,110	8,506	8,457	9,084	9,813	9,326	5,875
Weather sensitive customers - continuing operations	256,703	258,241	240,243	263,501	146,247	152,890	119,057
Industrial	19,704	20,789	26,161	29,436	22,330	23,738	14,499
Agricultural	1,570	3,691	5,626	5,548	4,542	7,868	10,988
Total gas sales volumes	277,877	282,721	272,033	296,283	173,219	184,512	144,544
Transportation volumes (MMcf) (2)	127,260	120,104	121,962	114,851	72,814	63,453	63,997
Total distribution throughput - continuing operations (MMcf) (2)	405,137	402,825	393,995	411,134	246,033	247,965	208,541
Distribution sales volumes - discontinued operations (MMcf) (1) (2)	14,699	14,608	-	-	-	-	-
Distribution transportation volumes - discontinued operations (MMcf) (1) (2)	9,478	10,438	-	-	-	-	-
Consolidated distribution throughput (MMcf) (2)	429,354	427,829	393,995	411,134	246,033	247,965	208,541
Consolidated transmission and storage throughput (MMcf) (2)	395,542	505,193	410,505	373,879	-	-	-
Consolidated nonregulated throughput (MMcf) (2)	389,392	370,668	283,962	338,097	237,372	225,981	204,027
Natural gas distribution sales volumes (% of total)							
Residential	53.0 %	53.4 %	53.2 %	54.7 %	53.2 %	53.1 %	53.5 %
Commercial	36.6	30.6	32.0	31.2	25.5	24.7	24.6
Public authority and other	4.2	2.9	3.1	3.1	5.7	5.1	4.1
Weather sensitive customers - continuing operations	87.8	86.9	88.3	89.0	84.4	82.9	82.4
Industrial	6.7	7.0	9.6	9.9	12.9	12.9	10.0
Agricultural	0.5	1.2	2.1	1.1	2.7	4.2	7.6
Total from continuing operations	95.0	95.1	100.0	100.0	100.0	100.0	100.0
Total from discontinued operations (1)	4.9	4.9	0.0	0.0	0.0	0.0	0.0
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %

GAS SALES AND TRANSPORTATION REVENUES

	Year ended September 30			
	2012	2011	2010	2009
Natural gas distribution revenues (000's):				
Residential	\$ 1,351,479	\$ 1,535,887	\$ 1,751,186	\$ 1,726,830
Commercial	587,651	685,380	775,714	790,155
Industrial	71,960	96,636	101,814	119,921
Agricultural	4,867	7,636	4,153	3,132
Public authority and other	49,467	61,040	65,791	85,216
Total gas sales revenues	2,065,424	2,386,579	2,698,658	2,725,254
Transportation revenues	53,924	57,331	56,539	54,195
Other gas revenues	25,028	25,871	27,796	28,685
Total distribution revenues	2,144,376	2,469,781	2,782,993	2,808,134
Regulated transmission and storage revenues	92,604	87,141	97,023	119,427
Nonregulated revenues	1,201,503	1,729,513	1,781,044	1,865,687
Total operating revenues (1)	\$ 3,438,483	\$ 4,286,435	\$ 4,661,060	\$ 4,793,248
Gas sales revenue percent				
Residential	65.4 %	64.4 %	64.9 %	63.4 %
Commercial	28.5	28.7	28.7	29.0
Industrial	3.5	4.0	3.8	4.4
Agricultural	0.2	0.3	0.2	0.1
Public authority and other	2.4	2.6	2.4	3.1
Total	100.0 %	100.0 %	100.0 %	100.0 %
Distribution average gas revenues per Mcf				
Residential	\$9.86	\$9.71	\$9.63	\$11.39
Commercial	\$7.12	\$7.64	\$7.89	\$9.09
Industrial	\$4.59	\$5.59	\$5.90	\$7.12
Agricultural	\$4.52	\$6.23	\$5.61	\$3.36
Public authority and other	\$6.07	\$6.64	\$7.08	\$7.48
Total	\$8.45	\$8.66	\$8.78	\$10.18
Natural gas distribution average transportation revenue per Mcf	\$0.43	\$0.46	\$0.46	\$0.46
Natural gas distribution average cost of gas per Mcf sold	\$4.64	\$5.30	\$5.77	\$6.95

(1) Operating revenues from discontinued operations have been separately reported as discontinued operations for fiscal years 2007 through 2012. These operations were not reported separately for years prior to fiscal 2007.

	2008	2007	2006	2005	2004	2003	2002
Natural gas distribution revenues (000's):							
Residential	\$ 2,030,217	\$ 1,890,094	\$ 2,068,736	\$ 1,791,172	\$ 923,773	\$ 873,375	\$ 535,981
Commercial	1,027,136	926,635	1,061,783	869,722	400,704	367,961	221,728
Industrial	190,627	176,854	276,186	229,649	155,336	151,969	70,164
Agricultural	17,074	28,023	40,664	27,889	31,851	48,625	37,951
Public authority and other	119,862	85,472	103,936	86,853	77,178	65,921	31,731
Total gas sales revenues	3,384,916	3,107,078	3,551,305	3,005,285	1,588,842	1,507,851	897,555
Transportation revenues	54,620	54,251	61,475	58,897	30,622	29,236	27,314
Other gas revenues	32,839	33,446	37,071	37,859	17,172	15,770	11,185
Total distribution revenues	3,472,375	3,194,775	3,649,851	3,102,041	1,636,636	1,552,857	936,054
Regulated transmission and storage revenues	108,116	84,344	69,582	72,863	-	-	-
Nonregulated revenues	3,458,851	2,455,940	2,432,930	1,786,969	1,283,401	1,247,059	714,910
Total operating revenues (1)	\$ 7,039,342	\$ 5,735,059	\$ 6,152,363	\$ 4,961,873	\$ 2,920,037	\$ 2,799,916	\$ 1,650,964
Gas sales revenue percent							
Residential	60.0 %	60.8 %	58.3 %	59.6 %	58.1 %	57.9 %	59.7 %
Commercial	30.3	29.8	29.9	28.9	25.2	24.4	24.7
Industrial	5.7	5.7	7.8	7.7	9.8	10.1	7.8
Agricultural	0.5	0.9	1.1	0.9	2.0	3.2	4.2
Public authority and other	3.5	2.8	2.9	2.9	4.9	4.4	3.6
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
Distribution average gas revenues per Mcf							
Residential	\$13.09	\$11.91	\$14.29	\$11.06	\$10.02	\$8.92	\$6.93
Commercial	\$11.48	\$10.18	\$12.20	\$9.41	\$9.06	\$8.07	\$6.19
Industrial	\$9.67	\$8.51	\$10.56	\$7.80	\$6.96	\$6.40	\$4.84
Agricultural	\$10.88	\$7.59	\$7.22	\$8.33	\$6.86	\$6.17	\$3.45
Public authority and other	\$9.90	\$10.05	\$12.29	\$9.56	\$7.86	\$7.07	\$5.40
Total	\$12.18	\$10.99	\$13.05	\$10.14	\$9.17	\$8.17	\$6.21
Natural gas distribution average transportation revenue per Mcf	\$0.43	\$0.44	\$0.49	\$0.49	\$0.36	\$0.43	\$0.41
Natural gas distribution average cost of gas per Mcf sold	\$9.05	\$8.09	\$10.02	\$7.41	\$6.55	\$5.76	\$3.87

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REGULATION AND RATES

The following table sets forth the net annual operating income changes resulting from ratemaking activity (excluding industrial and agricultural) made by the Company during the fiscal years September 30, 2002 through September 30, 2012 (in thousands):

For the year ended September 30	Increase (Decrease) to Operating Income by Rate Action (1)				Total
	Infrastructure Programs	Annual Rate Filing Mechanisms	Rate Case Filings	Other Rate Activity	
2002	\$ -	\$ -	\$ -	\$ -	\$ -
2003	\$ -	\$ 12,254	\$ 2,825	\$ -	\$ 15,079
2004	\$ -	\$ 10,545	\$ 7,597	\$ (1,900)	\$ 16,242
2005	\$ 1,802	\$ 4,525	\$ -	\$ -	\$ 6,327
2006	\$ 34,320	\$ 3,326	\$ (191)	\$ 1,565	\$ 39,020
2007	\$ 22,737	\$ 12,963	\$ 7,793	\$ 1,755	\$ 45,248
2008	\$ 8,443	\$ 3,275	\$ 27,838	\$ 1,082	\$ 40,638
2009	\$ 12,049	\$ 38,764	\$ 2,959	\$ 631	\$ 54,403
2010	\$ 18,989	\$ 13,757	\$ 23,663	\$ 392	\$ 56,801
2011	\$ 15,033	\$ 35,216	\$ 20,502	\$ 1,675	\$ 72,426
2012	\$ 19,172	\$ 7,044	\$ 4,309	\$ 167	\$ 30,692

(1) During fiscal 2009, we began presenting our rate making activity on an operating income basis as compared to an operating revenue basis. Fiscal years 2007 through 2012 were adjusted to reflect this new presentation. For years prior to fiscal 2007, rate making activities continue to be shown on an operating revenue basis as the information on an operating income basis was not available.

REGULATION AND RATES (Continued)

Regulatory Commissions

Railroad Commission of Texas (www.rtc.state.tx.us)

Three Commissioners who are elected by statewide general election for staggered six-year terms.

- David J. Porter - Term expires 2016. Built a successful small business around his CPA practice in Midland, Texas.
- Christi Craddock - Term expires 2018; elected to the position in 2012; previously served as the chief political and legal advisor to the Speaker of the Texas House of Representatives Tom Craddock from 2002-2011.
- Barry Smitherman, Chair - Term expires 2014. Previously appointed by Governor Perry to the Public Utility Commission of Texas and formerly a public finance investment banker.

Kentucky Public Service Commission (www.psc.state.ky.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- David L. Armstrong, Chairman - appointed in June 2008 and reappointed in July 2011. Term expires June 2015. Former counsel at a law firm in Louisville. Previously served as Commonwealth's Attorney for 30th Judicial District, Mayor of Louisville, Jefferson County Judge-Executive and Kentucky Attorney General.
- James W. Gardner, Vice Chairman - appointed in June 2008 and reappointed in July 2012. Term expires July 2016. Former partner in a law firm.
- Linda K. Breathitt - appointed in May 2012. Previously served as a commissioner with the Kentucky Public Service Commission and as a member of the Federal Energy Regulatory Commission (FERC), having been appointed by President Bill Clinton and confirmed by the U.S. Senate.

Louisiana Public Service Commission (www.lpsc.org)

Five Commissioners elected from single-member districts for staggered six-year terms.

- Eric Skremeth, District 1 - Term expires 2014; practicing attorney.
- James M. Field, Vice Chairman, District 2 - Term expired December 2012; replaced by Scott A. Angelle.
- Lambert C. Boissiere III, District 3 - Term expires December 2016; former constable for New Orleans.
- Clyde C. Holloway, District 4 - Term expires December 2016; appointment by President Bush as the USDA State Director of Rural Development; former U.S. Congressman; business owner.
- Foster L. Campbell, Chairman, District 5 - Term expires 2014; former Louisiana State Senator; owner/operator of an insurance agency.

Kansas Corporation Commission (www.kcc.state.ks.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- Shari Feist Albrecht - Term expires March 2016. Served as Associate Chief Counsel at the Kansas Department of Health and Environment (KDHE) from 1993 to 2012 and served as Director of the Oil and Gas Conservation Division from 1987 to 1991.
- Thomas E. Wright - Term expires March 2014. Taught at Washburn University Law School.
- Mark Stevens, Chairman - Term expires March 2015. Former senior executive, economist and lawyer, worked for Verizon Global Solutions, GTE, Sprint and Southwestern Bell.

Colorado Public Utilities Commission (www.dom.state.co.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- Joshua Epel, Chairman - Term expires January 2015; former Assistant General Counsel at DCP Midstream, appointed to the Colorado Oil and Gas Conservation Commission (OGCC).
- James Tappey, Commissioner - Term expires January 2013; former attorney, Administrative Law Judge, Assistant Attorney General, and Special Agent with FBI.
- Pamela Patten, Commissioner - Term expires January 2016; previously served on the La Plata Electric Association (LPEA) Board of Directors for 12 years and served as an intelligence officer in the U.S. Navy for 20 years.

REGULATION AND RATES (Continued)

Regulatory Commissions (Continued)

Mississippi Public Service Commission (www.psc.state.ms.us)

Three Commissioners who are elected to four-year terms.

- Brandon Presley - Term expires January 2016; previously was a two-term mayor of Nettleton, Mississippi.
- Lynn Posey, Vice Chairman - Term expires January 2016; previously served in the Mississippi Senate for 20 years.
- Leonard L. Boniz, Chairman - Term expires January 2016; former deputy sheriff, PSC utility investigator, and member of the Mississippi House of Representatives.

Georgia Public Service Commission (www.psc.state.ga.us)

Five Commissioners elected state wide by general public for six-year terms.

- Chuck Eaton - Term expires 2018; Former account executive for a packaging manufacturer in LaGrange, GA.
- Lauren "Bubba" McDonald, Jr. - Term expires 2014; Former State Representative; Partner in a funeral home.
- Stan Wise - Term expires in 2018; Former Cobb County Commissioner and member of Board of Zoning Appeals; former President of the S.E. Assoc. of Regulatory Utility Commissioners; owned an insurance business.
- Tim Echols, Chairman - Term expires 2016; founded "TeenPact" and grew the mock legislative youth program to 38 states in his tenure.
- Doug Everett - Term expires 2014; former employee of Albany First Federal S&L before starting his own business, Southern Appraisal Company that appraises large commercial and industrial properties; former State Representative.

Virginia State Corporation Commission (www.scc.virginia.gov)

Three Commissioners elected by the General Assembly for staggered six-year terms.

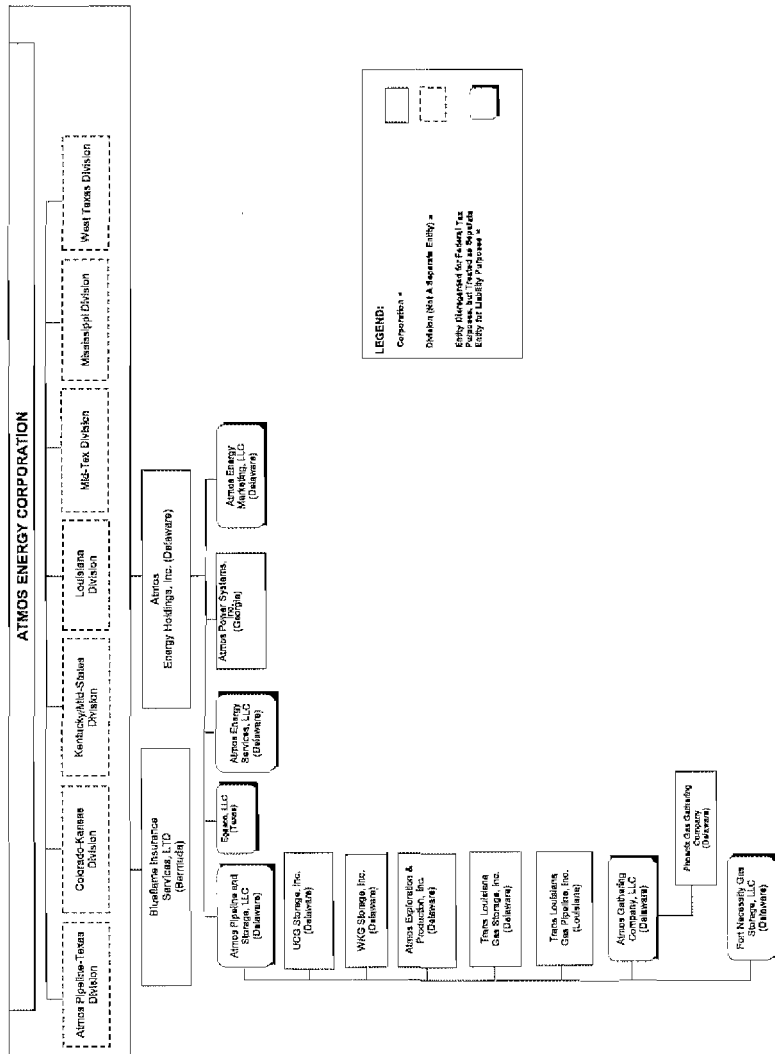
- James C. Dmitri - Term expires 2014; former attorney in private practice, former Senior Counsel and General Counsel at SCC and former Assistant Attorney General.
- Mark C. Christie, Chairman - Term expires 2016; Former chief legal counsel and director of policy for the Governor of Virginia, prior to working in the government he was in the private practice of law.
- Judith Williams Jagdmann - Term expires 2018; Former Attorney General for the Commonwealth of Virginia and Deputy Attorney General for the Civil Litigation Division, served as counsel to the SCC and its staff on utility matters.

Tennessee Regulatory Authority (www.state.tn.us/tra)

Five part-time directors and one full-time executive director who are appointed by the Governor, Speaker of House and Lieutenant Governor.

- Earl R. Taylor, Executive Director - Term expires 2015; former attorney and current franchisee of Panera Bread.
- James M. (Jim) Allison, Chairman - Former utility executive in the investor-owned, government owned and cooperative sectors of the electric industry.
- Herbert H. Hilliard, Vice Chairman - Former Executive Vice President and Chief Government Relations Officer for First Horizon National Corporation.
- Kenneth Hill - Term expires 2014; former Chief Executive Officer of Appalachian Educational Communication Corporation.
- David Jones - Current President of Complete Holding Group and the David Jones Group.
- Sara Kyle - Term expires 2014; former City Judge in Memphis, TN and former public defender.

CORPORATE STRUCTURE - Effective July 3, 2012



LEGEND:
 Corporation *
 Division (N/A Separate Entity) *
 Entity incorporated for Federal Tax
 Entity for Liability Purpose *

OPERATING DIVISIONS AND SUBSIDIARY COMPANIES

	Year of Incorporation	State of Incorporation	Principal business office
Atmos Energy Corporation			
	1983	Texas	Dallas, TX
	1997	Virginia	
Operating Divisions:			
West Texas			Lubbock, TX
Mid-Tex			Dallas, TX
Colorado-Kansas			Denver, CO
Kentucky/Mid-States			Franklin, TN
Louisiana			Baton Rouge, LA
Mississippi			Jackson, MS
Atmos Pipeline - Texas			Dallas, TX
Subsidiaries:			
Atmos Energy Holdings, Inc.	2000	Delaware	Dallas, TX
Blue Flame Insurance Services, LTD	2003	Bermuda	Bermuda
Atmos Energy Services, LLC	1996	Delaware	Dallas, TX
EGASCO, LLC	1999	Texas	Dallas, TX
Atmos Energy Marketing, LLC	1999	Delaware	Houston, TX
Atmos Power Systems, Inc.	1987	Georgia	Franklin, TN
Atmos Pipeline and Storage, LLC	1999	Delaware	Dallas, TX
UCG Storage, Inc.	1989	Delaware	Franklin, TN
WKG Storage, Inc.	1999	Delaware	Dallas, TX
Atmos Exploration & Production, Inc.	1934	Delaware	Dallas, TX
Trans Louisiana Gas Pipeline, Inc.	1983	Louisiana	Lafayette, LA
Trans Louisiana Gas Storage, Inc.	2000	Delaware	Dallas, TX
Atmos Gathering Company, LLC	2006	Delaware	Dallas, TX
Phoenix Gas Gathering Company	2006	Delaware	Dallas, TX
Fort Necessity Gas Storage, LLC	2009	Delaware	Houston, TX

SEASONALITY AND QUARTERLY INFORMATION

The Company's natural gas distribution business is seasonal and dependent upon weather conditions in the Company's service areas. Natural gas sales to residential, commercial and public authority customers are affected by winter heating season requirements. This generally results in higher operating revenues and net income during the period from October through March of each year and lower operating revenues and either net losses or lower net income during the period from April through September of each year. Sales to industrial customers are much less weather sensitive. The Company's management believes that the Company has lessened its sensitivity to weather risk by diversifying its operations into geographic areas having different weather patterns and through other measures.

The following table sets forth the Company's quarterly operating revenues, quarterly operating revenues as a percentage of annual operating revenues, quarterly net income (loss), and quarterly net income (loss) as a percentage of annual net income. Operating revenues for fiscal years 2007 through 2012 excludes revenues from discontinued operations.

Year ended September 30	Quarter ended					Total
	Dec. 31	Mar. 31	Jun. 30	Sept. 30		
	(Dollars in thousands)					
2002	Operating revenues	\$440,154	\$530,259	\$388,105	\$292,446	\$1,650,964
		27 %	32 %	23 %	18 %	100 %
	Net income (loss)	\$20,633	\$41,378	\$3,254	(\$5,609)	\$59,656
		35 %	69 %	5 %	(9) %	100 %
2003	Operating revenues	\$680,432	\$1,194,142	\$488,470	\$436,872	\$2,799,916
		24 %	43 %	17 %	16 %	100 %
	Net income (loss)	\$25,793	\$48,532	(\$201)	(\$2,436)	\$71,688
		36 %	68 %	0 %	(4) %	100 %
2004	Operating revenues	\$763,616	\$1,117,485	\$546,058	\$492,878	\$2,920,037
		26 %	38 %	19 %	17 %	100 %
	Net income (loss)	\$29,541	\$58,305	\$4,765	(\$6,364)	\$86,227
		34 %	68 %	6 %	(8) %	100 %
2005	Operating revenues	\$1,368,624	\$1,685,085	\$906,877	\$1,001,287	\$4,961,873
		28 %	34 %	18 %	20 %	100 %
	Net income (loss)	\$59,599	\$88,502	\$4,486	(\$16,802)	\$135,785
		44 %	65 %	3 %	(12) %	100 %
2006	Operating revenues	\$2,283,820	\$2,033,846	\$863,243	\$971,454	\$6,152,363
		37 %	33 %	14 %	16 %	100 %
	Net income (loss)	\$71,027	\$88,796	(\$18,145)	\$6,059	\$147,737
		48 %	60 %	(12) %	4 %	100 %
2007	Operating revenues	\$1,555,351	\$2,005,277	\$1,192,209	\$982,222	\$5,735,059
		27 %	35 %	21 %	17 %	100 %
	Net income (loss)	\$81,261	\$106,505	(\$13,360)	(\$5,914)	\$168,492
		48 %	63 %	(8) %	(3) %	100 %
2008	Operating revenues	\$1,606,983	\$2,408,631	\$1,606,935	\$1,416,793	\$7,039,342
		23 %	34 %	23 %	20 %	100 %
	Net income (loss)	\$73,803	\$111,534	(\$6,588)	\$1,582	\$180,331
		41 %	62 %	(4) %	1 %	100 %
2009	Operating revenues	\$1,653,451	\$1,744,314	\$760,427	\$635,056	\$4,793,248
		35 %	36 %	16 %	13 %	100 %
	Net income (loss)	\$75,963	\$129,003	\$1,964	(\$15,952)	\$190,978
		40 %	67 %	1 %	(8) %	100 %
2010	Operating revenues	\$1,256,816	\$1,879,055	\$754,117	\$771,072	\$4,661,060
		27 %	40 %	16 %	17 %	100 %
	Net income (loss)	\$92,330	\$114,126	(\$3,154)	\$1,537	\$205,839
		45 %	56 %	(2) %	1 %	100 %
2011	Operating revenues	\$1,117,226	\$1,556,374	\$833,168	\$779,667	\$4,286,435
		26 %	36 %	20 %	18 %	100 %
	Net income (loss)	\$73,997	\$132,209	(\$366)	\$1,961	\$207,601
		35 %	64 %	0 %	1 %	100 %
2012	Operating revenues	\$1,083,994	\$1,225,509	\$576,414	\$552,566	\$3,438,483
		31 %	36 %	17 %	16 %	100 %
	Net income	\$68,507	\$109,111	\$31,132	\$7,967	\$216,717
		32 %	50 %	14 %	4 %	100 %

REGULATED AND NONREGULATED DATA

The following table summarizes certain information regarding the operation of the regulated and nonregulated businesses of the Company for each of the last eleven years.

	Operating Revenues (1)	Net Income	Identifiable Assets
2002 Natural Gas Distribution	\$ 936,054	\$ 42,994	\$ 1,670,081
Nonregulated	714,910	16,662	389,550
Total	\$ 1,650,964	\$ 59,656	\$ 2,059,631
2003 Natural Gas Distribution	\$ 1,552,857	\$ 62,137	\$ 2,238,773
Nonregulated	1,247,059	9,551	396,722
Total	\$ 2,799,916	\$ 71,688	\$ 2,635,495
2004 Natural Gas Distribution	\$ 1,636,636	\$ 63,096	\$ 2,575,396
Nonregulated	1,285,401	23,131	327,262
Total	\$ 2,920,037	\$ 86,227	\$ 2,902,658
2005 Natural Gas Distribution	\$ 3,102,041	\$ 81,117	\$ 4,464,548
Regulated Transmission and Storage	72,863	27,582	558,606
Nonregulated	1,786,969	27,086	587,393
Total	\$ 4,961,873	\$ 135,785	\$ 5,610,547
2006 Natural Gas Distribution	\$ 3,649,851	\$ 53,002	\$ 4,878,382
Regulated Transmission and Storage	69,582	26,547	549,637
Nonregulated	2,432,930	68,188	495,528
Total	\$ 6,152,363	\$ 147,737	\$ 5,719,547
2007 Natural Gas Distribution	\$ 3,194,775	\$ 73,283	\$ 4,718,894
Regulated Transmission and Storage	84,344	34,590	689,374
Nonregulated	2,455,940	60,619	486,929
Total	\$ 5,735,059	\$ 168,492	\$ 5,895,197
2008 Natural Gas Distribution	\$ 3,472,375	\$ 92,648	\$ 5,055,242
Regulated Transmission and Storage	108,716	41,425	749,231
Nonregulated	3,458,851	46,258	582,216
Total	\$ 7,039,342	\$ 180,331	\$ 6,386,699
2009 Natural Gas Distribution	\$ 2,808,134	\$ 116,807	\$ 5,117,532
Regulated Transmission and Storage	119,427	41,056	834,078
Nonregulated	1,865,687	32,115	415,473
Total	\$ 4,793,248	\$ 190,978	\$ 6,367,083
2010 Natural Gas Distribution	\$ 2,782,993	\$ 125,949	\$ 5,418,776
Regulated Transmission and Storage	97,023	41,486	913,829
Nonregulated	1,781,844	38,404	431,186
Total	\$ 4,661,860	\$ 205,839	\$ 6,763,791
2011 Natural Gas Distribution	\$ 2,469,781	\$ 162,718	\$ 5,857,090
Regulated Transmission and Storage	87,141	52,415	1,004,124
Nonregulated	1,729,513	(7,532)	421,657
Total	\$ 4,286,435	\$ 207,601	\$ 7,282,871
2012 Natural Gas Distribution	\$ 2,144,376	\$ 148,369	\$ 5,991,472
Regulated Transmission and Storage	52,604	63,059	1,146,006
Nonregulated	1,201,503	5,289	356,197
Total	\$ 3,438,483	\$ 216,717	\$ 7,493,675

The regulated business as of September 30, 2012 was comprised of the Company's six regulated natural gas distribution divisions: Colorado-Kansas Division, Kentucky/Mid-States Division, Louisiana Division, Mid-Tex Division, Mississippi Division and West Texas Division, as well as the regulated transmission and storage division.

Our nonregulated businesses primarily include the operations of Atmos Energy Marketing, LLC and Atmos Pipeline and Storage, LLC. For an expanded discussion of each of these companies and other nonregulated operations, please see the Company's Annual Report on Form 10-K for the year ended September 30, 2012.

(1) Operating revenues for fiscal years 2007 through 2012 excludes revenues from discontinued operations. Discontinued operations were not reported separately for years prior to fiscal 2007.

CORPORATE DEVELOPMENT

Acquisitions and Mergers

The Company has achieved eight significant acquisitions as summarized below:

1. Property Business	Trans Louisiana Gas Company, Inc. Intrastate natural gas distributor in Louisiana
Meters in service	69,000 (at acquisition)
Acquisition date	January 1, 1986
Acquisition cost	\$34.1 million inclusive of acquisition expenses plus assumption of approximately \$10 million in long-term debt
Regulatory body	Louisiana Public Service Commission
Accounting method	Purchase
Financing	\$35,000,000 Revolving credit/term facility
2. Property Business	Western Kentucky Gas Utility Corporation Intrastate natural gas distributor in Kentucky
Meters in service	147,000 (at acquisition)
Acquisition date	December 1, 1987
Acquisition cost	\$67.5 million inclusive of acquisition expenses plus assumption of approximately \$17.6 million in long-term debt
Regulatory body	Kentucky Public Service Commission
Accounting method	Purchase
Financing	Initially funded with \$31,500,000 interim revolving credit facility with a bank and \$30,000,000 Senior Notes. Interim revolving credit facility was retired with proceeds of equity offering in June 1988.
3. Property Business	Greeley Gas Company Intrastate natural gas distributor in Co., Ks., and Mo.
Meters in service	98,000 (at acquisition)
Acquisition date	December 22, 1993
Acquisition cost	Approximately 3.5 million (post-split) shares of Atmos stock, the assumption of approx. \$20 million in long-term debt and \$1.7 million in acquisition expenses
Regulatory bodies	Colorado Public Utilities Commission, Kansas Corporation Commission and Missouri Public Service Commission
Accounting method	Pooling of interests
Financing	Exchanged 3,493,995 (post-split) shares of Atmos stock for all the outstanding shares of GGC
4. Property Business	United Cities Gas Company Intrastate natural gas distributor in Ga., Tn., Va., S.C. (subsequently sold), IL, Ia., and Mo.
Meters in service	307,000 (at merger)
Merger Date	July 31, 1997
Merger cost	Approximately 13.3 million shares of Atmos stock, the assumption of approx. \$149 million in long-term debt and \$49 million in merger and integration costs
Regulatory bodies	Missouri Public Service Commission, Georgia Public Service Commission, South Carolina Public Service Commission, Tennessee Regulatory Authority, Illinois Commerce Commission, Iowa Utilities Board, Virginia State Corporation Commission
Accounting method	Pooling of interests
Financing	Exchanged 13,320,221 shares of Atmos stock for all the outstanding shares of United Cities Gas Company
5. Property Business	Remaining 55 percent interest in Woodward Marketing, L.L.C. Management of natural gas requirements for municipalities, local gas utility companies and industrial customers
Acquisition date	April 1, 2001
Acquisition cost	\$26.7 million inclusive of acquisition expenses
Accounting method	Purchase
Financing	Exchanged 1,423,193 restricted shares of Atmos common stock

CORPORATE DEVELOPMENT (Continued)

Acquisitions and Mergers (continued)

6. Property Business	Louisiana Gas Service Company Intrastate natural gas distributor in Louisiana
Meters in service	279,000 (at acquisition)
Acquisition date	July 1, 2001
Acquisition cost	\$363.4 million inclusive of acquisition expenses
Regulatory body	Louisiana Public Service Commission
Accounting method	Purchase
Financing	Primarily funded with a \$350 million debt offering
7. Property Business	Mississippi Valley Gas Company Intrastate natural gas distributor in Mississippi
Meters in service	260,000 (at acquisition)
Acquisition date	December 3, 2002
Acquisition cost	\$75.0 million cash, \$75.0 million of Atmos common stock and the repayment of approx. \$45.0 million of outstanding long-term debt.
Regulatory body	Mississippi Public Service Commission
Accounting method	Purchase
Financing	Issued 3,386,287 shares of Atmos common stock and used a \$150.0 million short-term unsecured committed credit facility to provide the initial funding for the cash portion of the acquisition and the repayment of the outstanding long-term debt. The short-term credit facility was replaced with a \$250 million debt offering in January 2003.
8. Property Business	TXU Gas Company Intrastate natural gas distributor and pipeline operations in Texas
Meters in service	1,500,000 (at acquisition)
Acquisition date	October 1, 2004
Acquisition cost	\$1.9 billion cash (after closing adjustments and before transaction costs and expenses)
Regulatory body	Various municipalities we serve, with exclusive appellate jurisdiction by the Texas Railroad Commission
Accounting method	Purchase
Financing	Issued 9,939,393 shares of Atmos common stock (net proceeds of \$235.7 million) and issued \$1.7 billion in commercial paper backstopped by a senior unsecured revolving credit agreement. In October 2004, the commercial paper was paid off with the issuance of \$1.4 billion of senior unsecured notes and the issuance of 16.1 million shares of Atmos common stock (net proceeds of \$382.5 million before other offering costs).

The Company has also achieved several small acquisitions including Oceana Heights Gas Company in Thibodaux, Louisiana and distribution systems in Winn Parish and LaFourche Parish, Louisiana. In May 2000, we acquired the Missouri natural gas distribution assets of Associated Natural Gas for approximately \$32.0 million, serving approximately 48,000 meters. In March 2004, we acquired the natural gas distribution assets of ComFurT Gas Inc. for approximately \$2.0 million which served approximately 1,800 customers.

In August 2012, we completed the sale of substantially all of our natural gas distribution assets located in Missouri, Illinois and Iowa representing approximately 84,000 customers to Liberty Energy (Midstates) Corp., an affiliate of Algonquin Power & Utilities Corp. for a cash price of approximately \$128 million, pursuant to an asset purchase agreement executed on May 12, 2011.

In August 2012, we entered into a definitive agreement to sell substantially all of our natural gas distribution assets located in Georgia representing approximately 64,000 customers to Liberty Energy (Georgia) Corp., an affiliate of Algonquin Power & Utilities Corp. for a cash price of approximately \$141 million. The agreement contains terms and conditions customary for transactions of this type, including typical adjustments to the purchase price at closing, if applicable. The closing of the transaction is subject to the satisfaction of customary conditions including the receipt of applicable regulatory approvals.

GLOSSARY

Amortize - An allocation of cost to reflect a reduction to asset book value each year until only the salvage value, if any, remains.

Assets - Items of value owned by the company, typically items such as cash, property, and debts owed to the company.

Bcf - Abbreviation for 1,000,000,000 (one billion) cubic feet.

Balance sheet - A statement of financial position at a stated date that shows the assets, liabilities and shareholders' equity of a company.

Capitalize - To record and carry forward into future years any expenditure that will produce revenue or a benefit during those future years.

Cash equivalents - The company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Commercial service - Covers service to customers engaged in wholesale or retail trade, communications, finance, fisheries, forestry, government, insurance, real estate, transportation, etc., and to customers not directly involved in other classes of service.

Consolidated financial statements - Statements showing the financial condition and operating results of the parent and subsidiary companies as if they were one organization.

Contingent liability - An obligation that may arise in the future that relates to a past transaction or event. The obligation is deemed possible but not probable.

Current asset - Cash and any other items the company owns that will be converted to cash or useful goods or services within a year.

Current liability - A short-term indebtedness to be paid within a year.

Cushion gas - The gas required in a reservoir, used for storage of natural gas, so that reservoir pressure is such that the working gas may be recovered.

Deferred charges - Expenditures whose benefit will be realized in future years. The amounts will be charged against income over a period of years to properly match the expenses with the related benefit.

Deferred credits - Income items that have been received but not yet earned or liabilities incurred but not yet due. These will be recognized in the year they are earned.

Depreciation - An allocation of cost to reflect the gradual loss of productivity of a fixed asset by age or usage.

Deregulation - The act of ending certain federal government controls over the price of natural gas sold in interstate commerce.

Gross profit - Operating revenues less purchased gas cost.

Heating degree day - A heating degree day is equivalent to each degree that the average of the high and the low temperatures for a day is below 65 degrees. The greater the number of heating degree days, the colder the climate. Heating degree days are used in the natural gas industry to measure the coldness of weather experienced and to compare relative temperatures between one geographic area and another.

Industrial service - Covers service to customers engaged primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product. Also includes service to natural gas irrigation wells.

Infrastructure Program - A rate making program which allows natural gas utility companies the opportunity to include in their rate base annually approved capital costs incurred.

LDC - Local distribution company.

Liabilities - Amounts owed by the corporation to others.

Line of credit - Agreements by banks to make a loan not to exceed a specified amount when needed by the corporation.

Long-term debt - Debts to be repaid with a maturity of more than one year.

Mcf - Abbreviation for 1,000 cubic feet, which is the customary unit for measuring volumes of natural gas.

MMcf - Abbreviation for 1,000,000 (one million) cubic feet.

GLOSSARY (Continued)

Net income - All revenues less all costs of doing business.

Net income per share - Net income available to common shareholders divided by the weighted average number of shares of common stock outstanding during the period.

No notice service - A FERC Order 636 interstate pipeline service combining transportation, storage and balancing functions generally designed to allow an LDC shipper to receive pipeline services with limited prior scheduling or notice to the pipeline.

Operating income - Excess of revenues over the related expenses; income before federal income taxes and interest.

Peak-shaving - Using sources of energy, such as natural gas from storage, to supplement the normal amounts delivered to customers during peak-use periods. Using these supplemental sources prevents pipelines from having to expand their delivery facilities just to accommodate short periods of extremely high demand.

Pooling of interests - A business combination in which the voting stock of one company is acquired by another through an exchange of stock and not through the disbursement of cash or other resources. The reported income of the constituents for prior periods is combined and restated as income of the combined corporation.

Psia - Abbreviation for pounds per square inch absolute. It is a measure of pressure.

Public authority - A municipal, state, federal, school, county or precinct account, i.e., account with any governmental subdivision.

Purchase accounting - A method of accounting for a business combination in which one company is acquired by another by paying cash, transferring assets, or by issuing debt. The acquiring corporation records at its cost the acquired assets less liabilities assumed. The reported income of the acquiring corporation includes the operations of the acquired company after acquisition.

Residential service - Covers service to customers for domestic purposes (single, multifamily or mobile homes, etc.). In residential service, the number of housing units within a structure determines the customer classification.

Retained earnings - Cumulative earnings retained in the business.

Shareholders' equity - The financial investment shareholders have in the company. It is represented by the difference between total assets and total liabilities.

Stated value - The nominal or face value of a security. It is not related to the actual value of the stock or the company.

Subsidiary - A corporation owned by a parent company through ownership of the subsidiary's voting stock.

Underground gas storage fields - Natural gas reservoirs located near gas users into which gas may be pumped during periods of low demand and recovered on peak demand days. This increases gas supply on peak demand days without incurring peak day demand charges from gas suppliers.

Weather normalization adjustment (WNA) - Rate adjustments approved by certain regulatory commissions that allow a company to increase the base rate portion of customers' bills when weather is warmer than normal and decrease the base rate when weather is colder than normal.

Working capital - Excess of current assets over current liabilities.



2011

ATMOS ENERGY CORPORATION

STATISTICAL SUMMARY

The purpose of this summary is to provide historical financial and statistical information and current facts about Atmos Energy Corporation (the "Company"). It should be used in conjunction with the Company's 2011 Annual Report on Form 10-K. It is not intended to be used in any way in conjunction with the sale or purchase of any securities of Atmos Energy Corporation or its subsidiaries. The financial and operating data in this summary are presented on a consolidated basis without extensive footnoting and are unaudited. In addition, the data provided in this summary is included for financial reporting purposes and may not be appropriate for rate making purposes.

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HIGHLIGHTS

	Year ended September 30			
	2011	2010	2009	2008
Balance Sheet Data at September 30 (In thousands)				
Capital expenditures	\$ 622,965	\$ 542,636	\$ 509,494	\$ 472,273
Net property, plant and equipment	5,147,918	4,793,075	4,439,103	4,136,859
Working capital	143,355	(290,887)	91,519	78,017
Total assets	7,282,871	6,763,791	6,367,083	6,386,699
Shareholders' equity	2,255,421	2,178,348	2,176,761	2,052,492
Long-term debt, excluding current maturities	2,206,117	1,809,551	2,169,400	2,119,792
Total capitalization	4,461,538	3,987,899	4,346,161	4,172,284
Income Statement Data (In thousands, except per share data) (3)				
Operating revenues	\$ 4,347,634	\$ 4,719,835	\$ 4,869,111	\$ 7,117,837
Gross profit	1,327,241	1,337,505	1,319,678	1,293,922
Income from continuing operations	198,884	198,273	183,299	173,485
Income from discontinued operations, net of tax	8,717	7,566	7,679	6,846
Net income	207,601	205,839	190,978	180,331
Income per share from continuing operations - diluted (2)	2.17	2.12	1.98	1.91
Income per share from discontinued operations - diluted (2)	0.10	0.08	0.09	0.08
Net income per share - diluted (2)	2.27	2.20	2.07	1.99
Common Stock Data				
Shares outstanding (In thousands)				
End of year	90,296	90,164	92,552	90,815
Weighted average diluted shares (2)	90,652	92,422	91,620	89,941
Cash dividends per share	\$1.36	\$1.34	\$1.32	\$1.30
Shareholders of record	18,680	19,738	20,790	21,756
Market price - High	\$34.98	\$30.06	\$28.80	\$29.46
Low	\$28.87	\$26.41	\$20.20	\$25.09
End of year	\$32.45	\$29.25	\$28.18	\$26.62
Book value per share at end of year	\$24.98	\$24.16	\$23.52	\$22.60
Price/Earnings ratio at end of year	14.30	13.30	13.61	13.38
Market/Book ratio at end of year	1.30	1.21	1.20	1.18
Annualized dividend yield at end of year	4.2%	4.6%	4.7%	4.9%
Customers and Volumes (as metered)				
Consolidated natural gas distribution gas sales volumes (MMcf)	289,927	322,628	282,117	292,676
Consolidated natural gas distribution gas transportation volumes (MMcf)	134,093	131,547	126,768	136,678
Consolidated natural gas distribution throughput (MMcf)	424,020	454,175	408,885	429,354
Consolidated regulated transmission and storage throughput (MMcf)	435,012	428,599	528,689	595,542
Consolidated nonregulated delivered gas sales volumes (MMcf)	384,799	353,853	370,569	389,392
Meters in service at end of year	3,213,191	3,186,040	3,178,844	3,191,779
Heating degree days	2,733	2,780	2,713	2,820
Degree days as a % of normal	99%	102%	100%	100%
Natural gas distribution average purchased gas cost per Mcf sold	\$5.30	\$5.77	\$6.95	\$9.05
Natural gas distribution average transportation fee per Mcf	\$0.46	\$0.46	\$0.46	\$0.43
Statistics				
Return on average shareholders' equity	9.1%	9.1%	8.9%	8.8%
Number of employees	4,949	4,913	4,891	4,750
Net natural gas distribution plant per meter	\$1,362	\$1,243	\$1,165	\$1,091
Natural gas distribution operation and maintenance expense per meter (1)	\$111	\$114	\$116	\$122
Meters per employee-natural gas distribution	676	676	678	700
Times interest earned before income taxes	3.13	3.09	2.82	3.06

(1) Fiscal 2001 amount adjusted for partial-year results of Louisiana Gas Service Company, which was acquired in July 2001.

(2) As discussed in the Form 10-K, since we have non-vested share-based payments with a nonforfeitable right to dividends or dividend equivalents (referred to as participating securities), we are required to use the two-class method of computing earnings per share as of October 1, 2009. The calculation of earnings per share using the two-class method excludes income attributable to our participating securities from the numerator and excludes the dilutive impact of those shares from the denominator. The presentation of earnings per share and weighted average diluted shares for fiscal years 2006 through 2009 has been adjusted to reflect the retrospective adoption of this standard where applicable in this statistical summary. The presentation of earnings per share and weighted average diluted shares for fiscal years prior to 2006 was not adjusted.

(3) In May 2011, we announced that we had entered into a definitive agreement to sell our natural gas distribution operations in Missouri, Illinois and Iowa, representing approximately 84,000 customers. The results of these operations have been separately reported as discontinued operations for fiscal years 2007 through 2011. These operations were not reported separately for years prior to fiscal 2007.

	2007	2006	2005	2004	2003	2002	2001
\$	392,435	\$ 425,324	\$ 333,183	\$ 190,285	\$ 159,439	\$ 132,252	\$ 113,109
	3,836,836	3,629,156	3,374,367	1,722,521	1,624,394	1,380,070	1,409,432
	149,217	(1,616)	151,675	283,310	16,248	(139,150)	(90,968)
	5,895,197	5,719,547	5,610,547	2,902,658	2,625,495	2,059,631	2,108,841
	1,965,754	1,648,098	1,602,422	1,133,459	857,517	573,235	583,864
	2,126,315	2,180,362	2,183,104	861,311	862,500	668,959	691,026
	4,092,069	3,828,460	3,785,526	1,994,770	1,720,017	1,242,194	1,274,890
\$	5,803,177	\$ 6,152,363	\$ 4,961,873	\$ 2,920,037	\$ 2,799,916	\$ 1,650,964	\$ 1,725,481
	1,221,078	1,216,570	1,117,637	562,191	534,976	431,140	375,208
	160,828	147,737	135,785	86,227	71,688	59,656	56,090
	7,664	-	-	-	-	-	-
	168,492	147,737	135,785	86,227	71,688	59,656	56,090
	1.82	1.81	1.72	1.58	1.54	1.45	1.47
	0.09	-	-	-	-	-	-
	1.91	1.81	1.72	1.58	1.54	1.45	1.47
	89,327	81,740	80,539	62,800	51,476	41,676	40,792
	87,486	81,173	79,012	54,416	46,496	41,250	38,247
	\$1.28	\$1.26	\$1.24	\$1.22	\$1.20	\$1.18	\$1.16
	22,829	24,690	26,242	27,555	28,510	28,829	30,524
	\$33.11	\$29.11	\$29.76	\$26.86	\$25.45	\$24.46	\$26.25
	\$26.47	\$25.79	\$24.85	\$23.68	\$20.70	\$18.37	\$19.31
	\$28.32	\$28.55	\$28.25	\$25.19	\$23.94	\$21.50	\$21.60
	\$22.01	\$20.16	\$19.90	\$18.05	\$16.66	\$13.75	\$14.31
	14.83	15.77	16.42	15.94	15.55	14.83	14.69
	1.29	1.42	1.42	1.40	1.44	1.56	1.51
	4.5%	4.4%	4.4%	4.8%	5.0%	5.5%	5.4%
	297,327	272,033	296,283	173,219	184,512	145,488	156,544
	130,542	121,962	114,851	72,814	63,453	63,053	61,230
	427,869	393,995	411,134	246,033	247,965	208,541	217,774
	505,493	410,505	373,879	-	-	-	-
	370,668	283,962	238,097	222,572	225,961	204,027	55,469
	3,187,127	3,181,199	3,157,840	1,679,136	1,672,798	1,389,341	1,386,323
	2,879	2,527	2,587	3,271	3,473	3,368	4,124
	100%	87%	89%	96%	101%	94%	115%
	\$8.09	\$10.02	\$7.41	\$6.55	\$5.76	\$3.87	\$6.82
	\$0.44	\$0.49	\$0.49	\$0.36	\$0.43	\$0.41	\$0.41
	8.8%	8.9%	9.0%	9.1%	9.9%	9.9%	10.4%
	4,653	4,632	4,543	2,864	2,905	2,338	2,361
	\$1,020	\$969	\$927	\$994	\$930	\$939	\$977
	\$119	\$112	\$110	\$116	\$115	\$101	\$130
	713	723	730	612	594	616	603
	2.75	2.55	2.59	3.05	2.75	2.55	2.83

CONSOLIDATED BALANCE SHEETS

ASSETS	September 30			
	2011	2010	2009	2008
	(In thousands)			
Property, plant and equipment				
Regulated plant	\$6,516,228	\$6,284,773	\$5,881,826	\$5,553,922
Nonregulated plant	91,324	99,623	99,594	96,174
Construction in progress	209,242	157,922	105,198	80,060
	<u>6,816,794</u>	<u>6,542,318</u>	<u>6,086,618</u>	<u>5,730,156</u>
Less accumulated depreciation and amortization	1,668,876	1,749,243	1,647,515	1,593,297
Net property, plant & equipment	5,147,918	4,793,075	4,439,103	4,136,859
Current assets				
Cash and cash equivalents	131,419	131,952	111,203	46,717
Cash held on deposit in margin account (1)	-	-	-	-
Accounts receivable, net	273,303	273,207	232,806	477,151
Inventories	4,113	3,940	3,349	4,304
Gas stored underground	289,760	319,038	352,728	576,617
Assets from risk management activities (1)	18,344	20,575	31,643	68,291
Deferred gas cost	33,976	22,701	22,233	55,103
Taxes receivable	9,215	19,382	15,115	22,052
Other current assets	250,823	84,397	59,863	34,869
Total current assets	1,010,953	875,192	828,940	1,285,104
Intangible assets	207	834	1,461	2,088
Goodwill	740,000	739,314	738,603	736,998
Noncurrent assets from risk management activities	998	937	14,035	5,473
Deferred charges and other assets	382,795	354,439	344,941	220,177
	<u>\$7,282,871</u>	<u>\$6,763,791</u>	<u>\$6,367,083</u>	<u>\$6,386,699</u>
CAPITALIZATION AND LIABILITIES				
Shareholders' equity				
Common stock	\$ 451	\$ 451	\$ 463	\$ 454
Additional paid-in capital	1,732,935	1,714,364	1,791,129	1,744,384
Retained earnings	570,495	486,905	405,353	343,601
Accum. other comprehensive loss	(48,460)	(23,372)	(20,184)	(35,947)
Shareholders' equity	2,255,421	2,178,348	2,176,761	2,052,492
Long-term debt	2,206,117	1,809,551	2,169,400	2,119,792
Total capitalization	4,461,538	3,987,899	4,346,161	4,172,284
Current liabilities				
Current maturities of long-term debt	2,434	360,131	131	785
Short-term debt	206,396	126,100	72,550	350,542
Accounts payable and accrued liabilities	291,205	266,208	207,421	395,388
Taxes payable	57,853	56,616	49,821	53,639
Customer deposits	52,987	63,733	69,966	75,297
Liabilities from risk management activities (1)	15,453	49,673	21,482	58,914
Deferred gas cost	8,130	43,333	110,754	76,979
Other current liabilities (1)	233,140	200,285	205,296	195,543
Total current liabilities	867,598	1,166,079	737,421	1,207,087
Deferred income taxes	960,093	829,128	570,940	441,302
Noncurrent liabilities from risk management activities	78,089	8,924	-	5,369
Regulatory cost of removal obligation	428,947	350,521	344,403	298,645
Deferred credits and other liabilities	486,606	421,240	368,158	262,012
	<u>\$7,282,871</u>	<u>\$6,763,791</u>	<u>\$6,367,083</u>	<u>\$6,386,699</u>

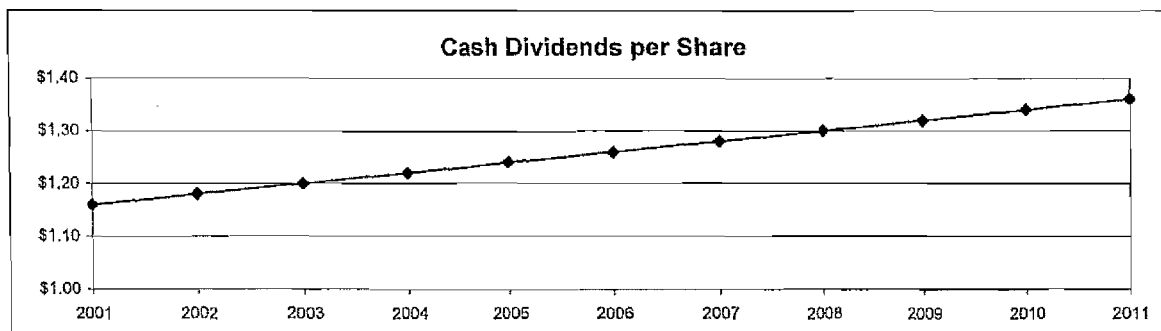
(1) In fiscal 2008, we retroactively reclassified our cash collateral/obligation to return cash into risk management assets and/or liabilities, as appropriate, in accordance with authoritative accounting standards. These amounts were not reclassified for years prior to fiscal 2004.

2007	2006	2005	2004	2003	2002	2001
\$5,242,467	\$4,943,215	\$4,562,621	\$2,526,827	\$2,378,626	\$2,021,663	\$2,008,761
84,154	83,263	69,063	68,547	85,366	81,765	47,225
69,449	74,830	133,926	38,277	16,147	24,399	53,881
<u>5,396,070</u>	<u>5,101,308</u>	<u>4,765,610</u>	<u>2,633,651</u>	<u>2,480,139</u>	<u>2,127,827</u>	<u>2,109,867</u>
1,559,234	1,472,152	1,391,243	911,130	855,745	747,757	700,435
<u>3,836,836</u>	<u>3,629,156</u>	<u>3,374,367</u>	<u>1,722,521</u>	<u>1,624,394</u>	<u>1,380,070</u>	<u>1,409,432</u>
60,725	75,815	40,116	201,932	15,683	47,991	15,263
-	-	9,762	-	17,903	10,192	66,666
380,133	374,629	454,313	211,810	216,783	136,227	124,046
5,563	6,088	7,502	2,626	3,917	3,769	6,041
515,128	461,502	450,807	200,134	168,765	91,783	89,555
20,129	48,200	136,127	34,471	22,259	27,984	95,968
14,797	44,992	38,173	8,756	308	-	10,999
33,002	56,034	-	-	-	-	-
37,698	50,285	84,650	43,497	12,379	13,209	15,713
<u>1,067,175</u>	<u>1,117,545</u>	<u>1,221,450</u>	<u>703,226</u>	<u>457,997</u>	<u>331,155</u>	<u>424,251</u>
2,716	3,152	3,507	4,160	5,030	5,365	12,125
734,976	735,369	734,280	241,368	268,469	185,015	64,745
5,535	6,186	735	562	1,699	5,241	29,771
<u>247,959</u>	<u>228,139</u>	<u>276,208</u>	<u>230,821</u>	<u>267,906</u>	<u>152,785</u>	<u>168,517</u>
<u>\$5,895,197</u>	<u>\$5,719,547</u>	<u>\$5,610,547</u>	<u>\$2,902,658</u>	<u>\$2,625,495</u>	<u>\$2,059,631</u>	<u>\$2,108,841</u>
\$ 447	\$ 409	\$ 403	\$ 314	\$ 257	\$ 208	\$ 204
1,700,378	1,467,240	1,426,523	1,005,644	736,180	508,265	489,948
281,127	224,299	178,837	142,030	122,539	106,142	95,132
<u>(16,198)</u>	<u>(43,850)</u>	<u>(3,341)</u>	<u>(14,529)</u>	<u>(1,459)</u>	<u>(41,380)</u>	<u>(1,420)</u>
1,965,754	1,648,098	1,602,422	1,133,459	857,517	573,235	583,864
<u>2,126,315</u>	<u>2,180,362</u>	<u>2,183,104</u>	<u>861,311</u>	<u>862,500</u>	<u>668,959</u>	<u>691,026</u>
4,092,069	3,828,460	3,785,526	1,994,770	1,720,017	1,242,194	1,274,890
3,831	3,186	3,264	5,908	9,345	21,980	20,695
150,599	382,416	144,809	-	118,595	145,791	201,247
355,255	345,108	461,314	185,295	179,852	136,773	84,471
50,288	50,673	66,083	22,930	9,746	15,626	11,620
83,833	102,555	89,918	44,474	41,068	31,147	32,351
21,339	30,669	18,940	39,458	20,790	18,487	119,484
84,043	68,959	134,048	54,514	-	21,947	-
<u>168,770</u>	<u>135,595</u>	<u>151,399</u>	<u>67,337</u>	<u>62,353</u>	<u>78,554</u>	<u>45,351</u>
917,958	1,119,161	1,069,775	419,916	441,749	470,305	515,219
370,569	306,172	292,207	241,257	223,350	134,540	138,934
290	276	15,316	1,138	763	3,663	7,412
271,059	261,376	263,424	103,579	102,371	73,716	69,844
243,252	204,102	184,299	141,998	137,245	135,213	102,542
<u>\$5,895,197</u>	<u>\$5,719,547</u>	<u>\$5,610,547</u>	<u>\$2,902,658</u>	<u>\$2,625,495</u>	<u>\$2,059,631</u>	<u>\$2,108,841</u>

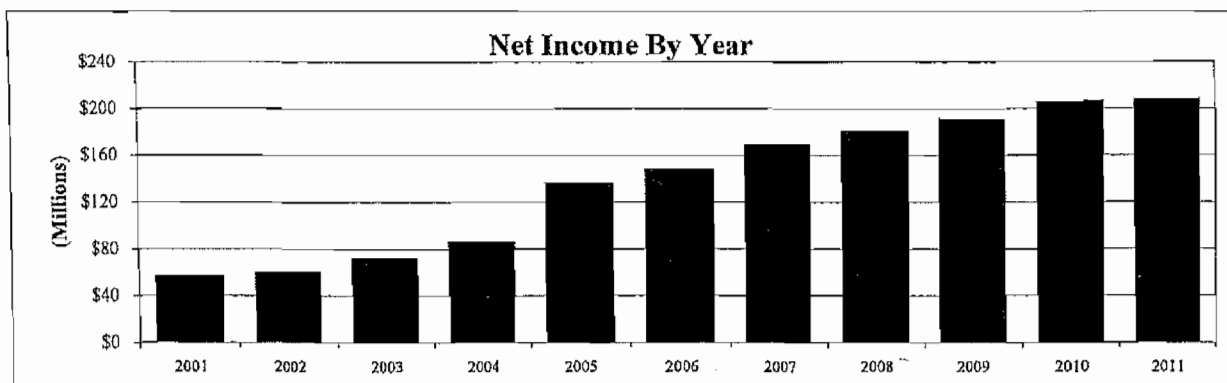
CONSOLIDATED STATEMENTS OF INCOME

	Year ended September 30			
	2011	2010	2009	2008
	(In thousands, except per share data)			
Operating revenues				
Natural gas distribution segment	\$ 2,531,863	\$ 2,842,638	\$ 2,884,796	\$3,551,662
Regulated transmission and storage segment	219,373	203,013	209,658	195,917
Nonregulated segment	2,024,893	2,146,658	2,283,988	4,117,299
Intersegment eliminations	(428,495)	(472,474)	(509,331)	(747,041)
Total operating revenues	4,347,634	4,719,835	4,869,111	7,117,837
Purchased gas cost				
Natural gas distribution segment	1,487,499	1,820,627	1,887,192	2,573,000
Regulated transmission and storage segment	-	-	-	-
Nonregulated segment	1,959,893	2,032,567	2,169,880	3,995,965
Intersegment eliminations	(426,999)	(470,864)	(507,639)	(745,050)
Total purchased gas cost	3,020,393	3,382,330	3,549,433	5,823,915
Gross profit	1,327,241	1,337,505	1,319,678	1,293,922
Operating expenses				
Operation	423,779	432,357	453,167	458,806
Maintenance	25,511	28,156	32,537	33,513
Depreciation and amortization	227,099	211,589	211,984	195,426
Asset impairments	30,270	-	5,382	-
Taxes, other than income	178,683	188,252	180,242	190,654
Total operating expenses	885,342	860,354	883,312	878,399
Operating income	441,899	477,151	436,366	415,523
Other income (expense)				
Equity in earnings of Woodward Marketing, L.L.C.	-	-	-	-
Interest income	676	970	1,427	2,877
Miscellaneous income (expense)	20,823	(1,126)	(4,494)	140
Total other income (expense)	21,499	(156)	(3,067)	3,017
Interest charges	150,825	154,360	152,638	137,218
Income tax expense	113,689	124,362	97,362	107,837
Income from continuing operations	198,884	198,273	183,299	173,485
Discontinued operations, net (1)	8,717	7,566	7,679	6,846
Cumulative effect of accounting change, net	-	-	-	-
Net income	\$ 207,601	\$ 205,839	\$ 190,978	\$ 180,331
Diluted earnings per share				
Income per share from continuing operations	\$ 2.17	\$ 2.12	\$ 1.98	\$ 1.91
Income per share from discontinued operations	0.10	0.08	0.09	0.08
Net income per share - diluted	\$ 2.27	\$ 2.20	\$ 2.07	\$ 1.99
Weighted average shares outstanding - diluted	90,652	92,422	91,620	89,941
Cash dividends per share	\$ 1.36	\$ 1.34	\$ 1.32	\$ 1.30

(1) In May 2011, we announced that we had entered into a definitive agreement to sell our natural gas distribution operations in Missouri, Illinois and Iowa. The results of these operations have been separately reported as discontinued operations for fiscal years 2007 through 2011. These operations were not reported separately for years prior to fiscal 2007.



	2007	2006	2005	2004	2003	2002	2001
\$	3,263,511	\$ 3,650,591	\$ 3,103,140	\$ 1,637,728	\$ 1,554,082	\$ 937,526	\$ 1,380,148
	163,229	141,133	142,952	-	-	-	-
	2,901,879	2,971,901	2,102,053	1,632,757	1,680,822	1,049,463	495,440
	(525,442)	(611,262)	(386,272)	(350,448)	(434,988)	(336,025)	(150,107)
	<u>5,803,177</u>	<u>6,152,363</u>	<u>4,961,873</u>	<u>2,920,037</u>	<u>2,799,916</u>	<u>1,650,964</u>	<u>1,725,481</u>
	2,339,831	2,725,534	2,195,774	1,134,594	1,062,679	559,891	1,017,363
	-	-	4,918	-	-	-	-
	2,764,960	2,816,780	2,026,334	1,572,358	1,636,567	995,224	483,017
	(522,692)	(606,521)	(382,790)	(349,106)	(434,306)	(335,291)	(150,107)
	<u>4,582,099</u>	<u>4,935,793</u>	<u>3,844,236</u>	<u>2,357,846</u>	<u>2,264,940</u>	<u>1,219,824</u>	<u>1,350,273</u>
	1,221,078	1,216,570	1,117,637	562,191	534,976	431,140	375,208
	424,037	406,765	387,525	203,590	193,973	150,283	133,240
	30,811	26,653	28,756	10,880	11,117	7,836	6,368
	193,700	185,596	178,005	96,647	87,001	81,469	67,664
	6,344	22,947	-	-	-	-	-
	<u>180,461</u>	<u>191,993</u>	<u>174,696</u>	<u>57,379</u>	<u>55,045</u>	<u>36,221</u>	<u>37,655</u>
	835,353	833,954	768,982	368,496	347,136	275,809	244,927
	385,725	382,616	348,655	193,695	187,840	155,331	130,281
	-	-	-	-	-	-	8,062
	9,204	3,291	4,003	2,376	1,586	1,373	3,761
	23	(2,410)	(1,982)	7,131	605	(2,694)	(5,635)
	<u>9,227</u>	<u>881</u>	<u>2,021</u>	<u>9,507</u>	<u>2,191</u>	<u>(1,321)</u>	<u>6,188</u>
	145,019	146,607	132,658	65,437	63,660	59,174	47,011
	89,105	89,153	82,233	51,538	46,910	35,180	33,368
	160,828	147,737	135,785	86,227	79,461	59,656	56,090
	7,664	-	-	-	-	-	-
	-	-	-	-	(7,773)	-	-
\$	<u>168,492</u>	<u>147,737</u>	<u>135,785</u>	<u>86,227</u>	<u>71,688</u>	<u>59,656</u>	<u>56,090</u>
\$	1.82	\$ 1.81	\$ 1.72	\$ 1.58	\$ 1.54	\$ 1.45	\$ 1.47
	0.09	-	-	-	-	-	-
\$	<u>1.91</u>	<u>1.81</u>	<u>1.72</u>	<u>1.58</u>	<u>1.54</u>	<u>1.45</u>	<u>1.47</u>
	87,486	81,173	79,012	54,416	46,496	41,250	38,247
	<u>\$1.28</u>	<u>\$1.26</u>	<u>\$1.24</u>	<u>\$1.22</u>	<u>\$1.20</u>	<u>\$1.18</u>	<u>\$1.16</u>



CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock		Additional Paid-in Capital (In thousands, except share and per share data)	Accumulated Other Comprehensive Income (loss)	Retained Earnings	Total
	Number of Shares	Stated Value				
Balance, September 30, 2000	31,952,340	\$ 160	\$ 306,887	\$ 2,265	\$ 83,154	\$ 392,466
Comprehensive income:						
Net income	-	-	-	-	56,090	56,090
Unrealized holding losses on investments, net	-	-	-	(3,685)	-	(3,685)
Total comprehensive income	-	-	-	-	52,405	52,405
Cash dividends	-	-	-	-	(41,112)	(41,112)
Common stock issued:						
Direct stock purchase plan	411,159	2	8,682	-	-	8,684
Retirement savings plan	225,945	1	5,098	-	-	5,099
Long-term stock plan for UCO	15,300	-	240	-	-	240
Long-term incentive plan	17,172	-	272	-	-	272
Non-employee directors equity Incentive compensation plan	2,740	-	60	-	-	60
Outside directors stock-for-fee plan	2,152	-	50	-	-	50
Woodward Marketing, L.L.C. acquisition	1,423,193	7	26,650	-	-	26,657
Public offering	6,741,500	34	142,069	-	-	142,043
Balance, September 30, 2001	40,791,501	204	489,948	(1,420)	95,132	583,864
Comprehensive income:						
Net income	-	-	-	-	59,656	59,656
Minimum pension liability, net	-	-	-	(39,432)	-	(39,432)
Unrealized holding losses on investments, net	-	-	-	(528)	-	(528)
Total comprehensive income	-	-	-	-	19,696	19,696
Cash dividends	-	-	-	-	(48,646)	(48,646)
Common stock issued:						
Direct stock purchase plan	505,202	2	10,546	-	-	10,548
Retirement savings plan	326,335	2	7,137	-	-	7,139
Long-term incentive plan	50,465	-	579	-	-	579
Outside directors stock-for-fee plan	2,429	-	55	-	-	55
Balance, September 30, 2002	41,675,932	208	508,265	(41,380)	106,142	573,235
Comprehensive income:						
Net income	-	-	-	-	71,688	71,688
Minimum pension liability, net	-	-	-	39,432	-	39,432
Unrealized holding gains on investments, net	-	-	-	489	-	489
Total comprehensive income	-	-	-	-	111,609	111,609
Cash dividends	-	-	-	-	(55,291)	(55,291)
Common stock issued:						
Public offering	4,100,000	20	99,102	-	-	99,122
Acquisition of MVG	3,386,287	17	74,633	-	-	74,650
Contribution to Pension Account Plan	1,169,700	6	28,757	-	-	28,763
Direct stock purchase plan	583,743	3	13,209	-	-	13,212
Retirement savings plan	360,725	2	8,277	-	-	8,279
Long-term incentive plan	181,429	1	3,664	-	-	3,665
Long-term stock plan for Mid-States Div	13,000	-	206	-	-	206
Outside directors stock-for-fee plan	2,369	-	67	-	-	67
Balance, September 30, 2003	51,475,785	257	736,180	(1,459)	122,539	857,517
Comprehensive income:						
Net income	-	-	-	-	86,227	86,227
Unrealized holding gains on investments, net	-	-	-	615	-	615
Treasury lock agreements, net	-	-	-	(21,268)	-	(21,268)
Cash flow hedges, net	-	-	-	7,583	-	7,583
Total comprehensive income	-	-	-	-	72,157	72,157
Cash dividends	-	-	-	-	(66,736)	(66,736)
Common stock issued:						
Public offering	9,939,393	50	235,419	-	-	235,469
Direct stock purchase plan	556,856	3	13,726	-	-	13,729
Retirement savings plan	320,313	2	8,300	-	-	8,302
Long-term incentive plan	496,230	2	11,848	-	-	11,850
Long-term stock plan for Mid-States Div	6,000	-	94	-	-	94
Outside directors stock-for-fee plan	3,133	-	77	-	-	77
Balance, September 30, 2004	62,799,710	314	1,005,644	(14,529)	142,030	1,133,459
Comprehensive income:						
Net income	-	-	-	-	135,785	135,785
Unrealized holding gains on investments, net	-	-	-	1,528	-	1,528
Treasury lock agreements, net	-	-	-	(2,714)	-	(2,714)
Cash flow hedges, net	-	-	-	17,374	-	17,374
Total comprehensive income	-	-	-	-	146,973	146,973
Cash dividends	-	-	-	-	(98,978)	(98,978)
Common stock issued:						
Public offering	16,100,000	80	381,271	-	-	381,351
Direct stock purchase plan	450,212	3	12,486	-	-	12,489
Retirement savings plan	441,350	2	11,767	-	-	11,769
Long-term incentive plan	743,788	4	14,116	-	-	14,120
Employee stock-based compensation	-	-	1,175	-	-	1,175
Outside directors stock-for-fee plan	2,341	-	64	-	-	64
Balance, September 30, 2005	80,539,401	403	1,426,523	(3,341)	178,837	1,602,422
Comprehensive income:						
Net income	-	-	-	-	147,737	147,737
Unrealized holding gains on investments, net	-	-	-	882	-	882
Treasury lock agreements, net	-	-	-	3,442	-	3,442
Cash flow hedges, net	-	-	-	(44,833)	-	(44,833)
Total comprehensive income	-	-	-	-	107,228	107,228
Cash dividends	-	-	-	-	(102,275)	(102,275)
Common stock issued:						
Direct stock purchase plan	587,833	2	10,391	-	-	10,393
Retirement savings plan	442,625	2	11,918	-	-	11,920
Long-term incentive plan	366,985	2	8,976	-	-	8,978
Long-term stock plan for Mid-States Div	500	-	5	-	-	5
Employee stock-based compensation	-	-	9,361	-	-	9,361
Outside directors stock-for-fee plan	2,442	-	66	-	-	66
Balance, September 30, 2006	81,739,516	409	\$ 1,467,240	\$ (43,850)	\$ 224,299	\$ 1,648,098

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

(Continued)

	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	Number of Shares	Stated Value				
	(In thousands, except share and per share data)					
Balance, September 30, 2006	81,739,516	\$ 409	\$1,467,240	\$ (43,850)	\$224,299	\$1,648,098
Comprehensive income:						
Net income	-	-	-	-	168,492	168,492
Unrealized holding gains on investments, net	-	-	-	1,241	-	1,241
Treasury lock agreements, net	-	-	-	6,288	-	6,288
Cash flow hedges, net	-	-	-	20,123	-	20,123
Total comprehensive income	-	-	-	-	-	196,144
Cash dividends	-	-	-	-	(111,664)	(111,664)
Common stock issued						
Public offering	6,325,000	32	191,881	-	-	191,913
Direct stock purchase plan	325,338	2	9,866	-	-	9,868
Retirement savings plan	422,646	2	12,929	-	-	12,931
Long-term incentive plan	511,584	2	7,547	-	-	7,549
Employee stock-based compensation	-	-	10,841	-	-	10,841
Outside directors stock-for-fee plan	2,453	-	74	-	-	74
Balance, September 30, 2007	89,326,537	447	1,700,378	(16,198)	281,127	1,965,754
Comprehensive income:						
Net income	-	-	-	-	180,331	180,331
Unrealized holding losses on investments, net	-	-	-	(1,897)	-	(1,897)
Treasury lock agreements, net	-	-	-	3,148	-	3,148
Cash flow hedges, net	-	-	-	(21,000)	-	(21,000)
Total comprehensive income	-	-	-	-	-	160,582
Retroactive charge to record initial uncertain tax positions						
	-	-	-	-	(569)	(569)
Cash dividends	-	-	-	-	(117,288)	(117,288)
Common stock issued						
Direct stock purchase plan	388,485	2	10,333	-	-	10,335
Retirement savings plan	558,014	3	15,116	-	-	15,119
Long-term incentive plan	538,450	2	5,592	-	-	5,594
Employee stock-based compensation	-	-	12,878	-	-	12,878
Outside directors stock-for-fee plan	3,197	-	87	-	-	87
Balance, September 30, 2008	90,814,683	454	1,744,384	(35,947)	343,601	2,052,492
Comprehensive income:						
Net income	-	-	-	-	190,978	190,978
Unrealized holding losses on investments, net	-	-	-	(1,820)	-	(1,820)
Other than temporary impairment of investments, net	-	-	-	3,370	-	3,370
Treasury lock agreements, net	-	-	-	3,606	-	3,606
Cash flow hedges, net	-	-	-	10,607	-	10,607
Total comprehensive income	-	-	-	-	-	206,741
Changes in measurement date for employee benefit plans						
	-	-	-	-	(7,766)	(7,766)
Cash dividends	-	-	-	-	(121,460)	(121,460)
Common stock issued						
Direct stock purchase plan	407,262	2	8,743	-	-	8,745
Retirement savings plan	640,639	3	16,571	-	-	16,574
Long-term incentive plan	686,046	4	8,075	-	-	8,079
Employee stock-based compensation	-	-	13,280	-	-	13,280
Outside directors stock-for-fee plan	3,079	-	76	-	-	76
Balance, September 30, 2009	92,551,709	463	1,791,129	(20,184)	405,253	2,176,761
Comprehensive income:						
Net income	-	-	-	-	205,839	205,839
Unrealized holding gains on investments, net	-	-	-	1,745	-	1,745
Treasury lock agreements, net	-	-	-	2,030	-	2,030
Cash flow hedges, net	-	-	-	(6,963)	-	(6,963)
Total comprehensive income	-	-	-	-	-	202,651
Repurchase of common stock	(2,958,580)	(15)	(100,435)	-	-	(100,450)
Repurchase of equity awards	(37,365)	-	(1,191)	-	-	(1,191)
Cash dividends	-	-	-	-	(124,287)	(124,287)
Common stock issued						
Direct stock purchase plan	103,529	1	2,881	-	-	2,882
Retirement savings plan	79,722	-	2,281	-	-	2,281
Long-term incentive plan	421,706	2	8,708	-	-	8,710
Employee stock-based compensation	-	-	10,894	-	-	10,894
Outside directors stock-for-fee plan	3,382	-	97	-	-	97
Balance, September 30, 2010	90,164,103	451	1,714,364	(23,372)	486,905	2,178,348
Comprehensive income:						
Net income	-	-	-	-	207,601	207,601
Unrealized holding losses on investments, net	-	-	-	(1,647)	-	(1,647)
Treasury lock agreements, net	-	-	-	(28,689)	-	(28,689)
Cash flow hedges, net	-	-	-	5,248	-	5,248
Total comprehensive income	-	-	-	-	-	182,513
Repurchase of common stock	(375,468)	(2)	-	-	-	-
Repurchase of equity awards	(169,793)	(1)	(5,298)	-	-	(5,299)
Cash dividends	-	-	-	-	(124,011)	(124,011)
Common stock issued						
Direct stock purchase plan	-	-	(54)	-	-	(54)
Long-term incentive plan	675,255	3	13,886	-	-	13,889
Employee stock-based compensation	-	-	9,958	-	-	9,958
Outside directors stock-for-fee plan	2,385	-	77	-	-	77
Balance, September 30, 2011	90,296,482	451	\$1,732,935	\$ (48,460)	\$579,495	\$2,255,421

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year ended September 30			
	2011	2010	2009	2008
Cash flows from operating activities				
Net income	\$ 207,601	\$ 205,839	\$ 190,978	\$ 180,331
Adjustments to reconcile net income to net cash provided by operating activities				
Cumulative effect of accounting change, net of income tax benefit	-	-	-	-
Asset impairments	30,270	-	5,382	-
Depreciation and amortization				
Charged to depreciation and amortization	233,155	216,960	217,208	200,442
Charged to other accounts	228	173	94	147
Deferred income taxes	117,353	196,731	129,759	97,940
Other	20,063	23,318	23,681	19,205
Net assets/liabilities from risk management activities	(20,806)	(6,110)	81,364	(88,738)
Gain on sales of assets	-	-	-	-
	<u>587,864</u>	<u>636,911</u>	<u>648,466</u>	<u>409,327</u>
Changes in assets and liabilities net of effect of acquisitions				
(Increase) decrease in cash held on deposit in margin account (1)	-	-	-	-
(Increase) decrease in accounts receivable	(96)	(40,401)	244,713	(97,018)
(Increase) decrease in inventories	(173)	(591)	955	1,259
(Increase) decrease in gas stored underground	27,737	54,014	194,287	(54,726)
(Increase) decrease in deferred gas cost	(85,661)	(31,692)	16,879	(4,712)
(Increase) decrease in other current assets	3,537	1,346	951	6,961
(Increase) decrease in deferred charges and other assets	(53,458)	1,788	(97,669)	22,414
Increase (decrease) in accounts payable and accrued liabilities	23,904	58,069	(181,978)	39,902
Increase (decrease) in taxes payable	1,237	6,795	(3,015)	3,351
Increase (decrease) in customer deposits	(8,856)	(6,233)	(5,331)	(8,536)
Increase (decrease) in other current liabilities	16,756	(8,872)	11,286	34,700
Increase (decrease) in deferred credits and other liabilities	70,053	55,342	89,689	18,011
Net cash provided by operating activities	<u>582,844</u>	<u>726,476</u>	<u>919,233</u>	<u>370,933</u>
Cash flows used in investing activities				
Capital expenditures	(622,965)	(542,636)	(509,494)	(472,273)
Acquisitions, net of cash received	-	-	-	-
Other, net	(4,421)	(66)	(7,707)	(10,736)
Assets for leasing activities	-	-	-	-
Proceeds from sale of assets, net	-	-	-	-
Net cash used in investing activities	<u>(627,386)</u>	<u>(542,702)</u>	<u>(517,201)</u>	<u>(483,009)</u>
Cash flows from financing activities				
Net increase (decrease) in short-term debt	83,306	54,268	(283,981)	200,174
Net proceeds from issuance of long-term debt	394,466	-	445,623	-
Settlement of Treasury lock agreements	20,079	-	1,938	-
Unwinding of Treasury lock agreements	27,803	-	-	-
Proceeds from bridge loan	-	-	-	-
Repayment of bridge loan	-	-	-	-
Repayment of long-term debt	(360,131)	(131)	(407,353)	(10,284)
Repayment of Mississippi Valley Gas debt	-	-	-	-
Cash dividends paid	(124,011)	(124,287)	(121,460)	(117,288)
Repurchase of common stock	-	(100,450)	-	-
Repurchase of equity awards	(5,299)	(1,191)	-	-
Issuance of common stock	7,796	8,766	27,687	25,466
Net proceeds from equity offering	-	-	-	-
Net cash provided (used) by financing activities	<u>44,009</u>	<u>(163,025)</u>	<u>(337,546)</u>	<u>98,068</u>
Net increase (decrease) in cash and cash equivalents	(533)	20,749	64,486	(14,008)
Cash and cash equivalents at beginning of year	131,952	111,203	46,717	60,725
Cash and cash equivalents at end of year	<u>\$ 131,419</u>	<u>\$ 131,952</u>	<u>\$ 111,203</u>	<u>\$ 46,717</u>

(1) In fiscal 2008, we retroactively reclassified our cash collateral/obligation to return cash into risk management assets and/or liabilities, as appropriate, in accordance with authoritative accounting standards. These amounts were not reclassified for years prior to fiscal 2004.

2007	2006	2005	2004	2003	2002	2001
\$ 168,492	\$ 147,737	\$ 135,785	\$ 86,227	\$ 71,688	\$ 59,656	\$ 56,090
-	-	-	-	7,773	-	-
6,344	22,947	-	-	-	-	-
198,863	185,596	178,005	96,647	87,001	81,469	67,664
192	371	791	1,465	2,193	2,452	2,806
62,121	86,178	12,669	36,997	53,867	14,509	18,501
21,270	18,480	11,522	(1,772)	(5,885)	(3,371)	(979)
16,539	6,852	(53,906)	(24,074)	(129)	(9,576)	13,881
-	-	-	(6,700)	-	-	-
473,821	468,161	284,866	188,790	216,508	145,139	157,963
-	9,762	(9,762)	17,903	(7,711)	56,474	(62,181)
(6,407)	78,407	(166,692)	2,158	(60,026)	(12,181)	65,032
525	1,414	1,958	1,298	3,234	2,272	374
(12,317)	(10,695)	(112,796)	(31,030)	(64,875)	(2,228)	(3,376)
39,294	(79,908)	47,606	41,529	(24,160)	32,946	15,440
21,340	(70,091)	14,145	(3,013)	5,308	2,504	(6,646)
22,855	34,065	30,232	16,041	21,258	(33,515)	(12,143)
(8,428)	(116,060)	224,375	4,586	19,417	52,302	(94,769)
581	(15,084)	27,079	12,520	(4,323)	4,006	791
(18,722)	13,144	23,066	3,434	(767)	(1,204)	6,078
24,048	(7,697)	44,750	9,462	(35,546)	31,393	9,019
10,505	6,031	(21,883)	7,056	(18,866)	19,487	7,413
547,095	311,449	386,944	270,734	49,451	297,395	82,995
(392,435)	(425,324)	(333,183)	(190,285)	(159,439)	(132,252)	(113,109)
-	-	(1,916,696)	(1,957)	(74,650)	(15,747)	(354,755)
(10,436)	(5,767)	(2,131)	(570)	704	(1,725)	(1,460)
-	-	-	-	-	(8,511)	(5,377)
-	-	-	27,919	-	-	6,625
(402,871)	(431,091)	(2,252,010)	(164,893)	(233,385)	(158,235)	(468,076)
(213,242)	237,607	144,809	(118,595)	(27,196)	(55,456)	(48,800)
247,217	-	1,385,847	5,000	253,267	-	347,099
4,750	-	(43,770)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	147,000	-	-
-	-	-	-	(147,000)	-	-
(303,185)	(3,264)	(103,425)	(9,713)	(73,165)	(20,651)	(17,670)
-	-	-	-	(70,938)	-	-
(111,664)	(102,275)	(98,978)	(66,736)	(55,291)	(48,646)	(44,112)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,897	23,273	37,183	34,715	25,720	18,321	14,405
191,913	-	381,584	235,737	99,229	-	142,043
(159,314)	155,341	1,703,250	80,408	151,626	(106,432)	392,965
(15,090)	35,699	(161,816)	186,249	(32,308)	32,728	7,884
75,815	40,116	201,932	15,683	47,991	15,263	7,379
\$ 60,725	\$ 75,815	\$ 40,116	\$ 201,932	\$ 15,683	\$ 47,991	\$ 15,263

PROPERTY, PLANT AND EQUIPMENT

Year ended	Balance at beginning of period	Additions at cost (1)	Retirements or sales (In thousands)	Other (2)	Balance at end of period
Regulated plant	\$ 1,512,764	\$ 563,857	\$ 67,860	\$ -	\$ 2,008,761
Nonregulated plant	33,805	504	1,525	14,441	47,225
Construction in progress	33,234	20,995	348	-	53,881
September 30, 2001	<u>\$ 1,579,803</u>	<u>\$ 585,356</u>	<u>\$ 69,733</u>	<u>\$ 14,441</u>	<u>\$ 2,109,867</u>
Regulated plant	\$ 2,008,761	\$ 166,479	\$ 134,657	\$ (18,920)	\$ 2,021,663
Nonregulated plant	47,225	15,993	373	18,920	81,765
Construction in progress	53,881	(29,482)	-	-	24,399
September 30, 2002	<u>\$ 2,109,867</u>	<u>\$ 152,990</u>	<u>\$ 135,030</u>	<u>\$ -</u>	<u>\$ 2,127,827</u>
Regulated plant	\$ 2,021,663	\$ 431,358	\$ 73,663	\$ (732)	\$ 2,378,626
Nonregulated plant	81,765	3,816	947	732	85,366
Construction in progress	24,399	(8,252)	-	-	16,147
September 30, 2003	<u>\$ 2,127,827</u>	<u>\$ 426,922</u>	<u>\$ 74,610</u>	<u>\$ -</u>	<u>\$ 2,480,139</u>
Regulated plant	\$ 2,378,626	\$ 169,526	\$ 38,953	\$ 17,628	\$ 2,526,827
Nonregulated plant	85,366	994	185	(17,628)	68,547
Construction in progress	16,147	22,130	-	-	38,277
September 30, 2004	<u>\$ 2,480,139</u>	<u>\$ 192,650</u>	<u>\$ 39,138</u>	<u>\$ -</u>	<u>\$ 2,633,651</u>
Regulated plant	\$ 2,526,827	\$ 2,068,684	\$ 34,988	\$ 2,098	\$ 4,562,621
Nonregulated plant	68,547	516	-	-	69,063
Construction in progress	38,277	95,649	-	-	133,926
September 30, 2005	<u>\$ 2,633,651</u>	<u>\$ 2,164,849</u>	<u>\$ 34,988</u>	<u>\$ 2,098</u>	<u>\$ 4,765,610</u>
Regulated plant	\$ 4,562,621	\$ 485,720	\$ 105,113	\$ (13)	\$ 4,943,215
Nonregulated plant	69,063	14,200	-	-	83,263
Construction in progress	133,926	(59,096)	-	-	74,830
September 30, 2006	<u>\$ 4,765,610</u>	<u>\$ 440,824</u>	<u>\$ 105,113</u>	<u>\$ (13)</u>	<u>\$ 5,101,308</u>
Regulated plant	\$ 4,943,215	\$ 370,700	\$ 71,461	\$ 13	\$ 5,242,467
Nonregulated plant	83,263	891	-	-	84,154
Construction in progress	74,830	(5,381)	-	-	69,449
September 30, 2007	<u>\$ 5,101,308</u>	<u>\$ 366,210</u>	<u>\$ 71,461</u>	<u>\$ 13</u>	<u>\$ 5,396,070</u>
Regulated plant	\$ 5,242,467	\$ 423,327	\$ 111,872	\$ -	\$ 5,553,922
Nonregulated plant	84,154	12,020	-	-	96,174
Construction in progress	69,449	10,611	-	-	80,060
September 30, 2008	<u>\$ 5,396,070</u>	<u>\$ 445,958</u>	<u>\$ 111,872</u>	<u>\$ -</u>	<u>\$ 5,730,156</u>
Regulated plant	\$ 5,553,922	\$ 429,687	\$ 99,415	\$ (2,368)	\$ 5,881,826
Nonregulated plant	96,174	7,121	68	(3,633)	99,594
Construction in progress	80,060	45,063	-	(19,925)	105,198
September 30, 2009	<u>\$ 5,730,156</u>	<u>\$ 481,871</u>	<u>\$ 99,483</u>	<u>\$ (25,926)</u>	<u>\$ 6,086,618</u>
Regulated plant	\$ 5,881,826	\$ 469,295	\$ 65,782	\$ (566)	\$ 6,284,773
Nonregulated plant	99,594	1,981	855	(1,097)	99,623
Construction in progress	105,198	32,799	-	19,925	157,922
September 30, 2010	<u>\$ 6,086,618</u>	<u>\$ 504,075</u>	<u>\$ 66,637</u>	<u>\$ 18,262</u>	<u>\$ 6,542,318</u>
Regulated plant	\$ 6,284,773	\$ 508,423	\$ 94,337	\$ (182,631)	\$ 6,516,228
Nonregulated plant	99,623	1,166	-	(9,465)	91,324
Construction in progress	157,922	51,983	-	(663)	209,242
September 30, 2011	<u>\$ 6,542,318</u>	<u>\$ 561,572</u>	<u>\$ 94,337</u>	<u>\$ (192,759)</u>	<u>\$ 6,816,794</u>

(1) Additions at cost include capital expenditures and acquisitions treated as a purchase.
(2) Other includes the reclassification of assets held for sale to other current assets.

ACCUMULATED DEPRECIATION AND AMORTIZATION

<u>Year ended</u>	<u>Balance at beginning of period</u>	<u>Additions charged to costs and expenses</u>	<u>Deductions-retirements, renewals and replacements</u>	<u>Other (1)</u>	<u>Balance at end of period</u>
		(In thousands)			
September 30, 2001	\$ 534,319	\$ 70,470	\$ 35,456	\$ 131,102	\$ 700,435
September 30, 2002	\$ 700,435	\$ 83,921	\$ 33,365	\$ (3,234)	\$ 747,757
September 30, 2003	\$ 747,757	\$ 89,194	\$ 115,759	\$ 134,553	\$ 855,745
September 30, 2004	\$ 855,745	\$ 98,112	\$ 43,201	\$ 474	\$ 911,130
September 30, 2005	\$ 911,130	\$ 178,796	\$ 71,167	\$ 372,484	\$ 1,391,243
September 30, 2006	\$ 1,391,243	\$ 185,967	\$ 105,058	\$ -	\$ 1,472,152
September 30, 2007	\$ 1,472,152	\$ 199,055	\$ 111,973	\$ -	\$ 1,559,234
September 30, 2008	\$ 1,559,234	\$ 200,589	\$ 166,526	\$ -	\$ 1,593,297
September 30, 2009	\$ 1,593,297	\$ 217,302	\$ 163,084	\$ -	\$ 1,647,515
September 30, 2010	\$ 1,647,515	\$ 217,133	\$ 115,405	\$ -	\$ 1,749,243
September 30, 2011	\$ 1,749,243	\$ 233,383	\$ 258,083	\$ (55,667)	\$ 1,668,876

Depreciation is provided at various rates on a straight-line basis over the estimated useful lives of the assets.

(1) Other includes accumulated amortization from acquisitions treated as a purchase and the reclassification of assets held for sale to other current assets.

LONG-TERM AND SHORT-TERM DEBT

	September 30			
	2011	2010	2009	2008
	(In thousands)			
Long-term Debt				
Unsecured 10% Notes, due 12/31/2011	\$ 2,303	\$ 2,303	\$ 2,303	\$ 2,303
Unsecured 5.125% Senior Notes, due 1/15/2013	250,000	250,000	250,000	250,000
Unsecured 4.95% Senior Notes, due 10/15/2014	500,000	500,000	500,000	500,000
Unsecured 6.35% Senior Notes, due 6/15/2017	250,000	250,000	250,000	250,000
Unsecured 8.50% Senior Notes, due 3/15/2019	450,000	450,000	450,000	-
Unsecured 5.95% Senior Notes, due 10/15/2034	200,000	200,000	200,000	200,000
Unsecured 5.50% Senior Notes, due 6/15/2041	400,000	-	-	-
Unsecured 6.75% Debentures due 7/15/2028	150,000	150,000	150,000	150,000
Medium term notes, 6.27% through 6.67%, due 2010 through 2025	10,000	20,000	20,000	20,000
Rental property fixed rate term note 7.9%, due in installments through 2013	262	393	524	655
Unsecured 7.375% Senior Notes, redeemed May 2011	-	350,000	350,000	350,000
Unsecured 4.00% Senior Notes, redeemed April 2009	-	-	-	400,000
First Mortgage Bonds, 7.50% through 11.32%, due 2000 through 2022	-	-	-	-
Unsecured floating rate Senior Notes, due 7/15/2007	-	-	-	-
Unsecured 7.95% Senior Notes, payable in annual installments of \$1,000,000 from 8/31/1997 thru 2006	-	-	-	-
Unsecured 9.57% Senior Notes, payable in annual installments of \$2,000,000 from 9/30/1997 thru 2006	-	-	-	-
Unsecured 9.76% Senior Notes, payable in annual installments of \$3,000,000 from 12/30/1995 thru 2004	-	-	-	-
Unsecured 11.2% Senior Notes, due in annual installments of \$2,000,000 from 12/30/1993 thru 12/30/2002	-	-	-	-
Unsecured 8.07% Senior Notes, payable in annual install- ments of \$4,000,000 beginning October 31, 2002 through October 31, 2006 with semiannual interest payments	-	-	-	-
Unsecured 8.26% Senior Notes, payable in annual install- ments of \$1,818,182 beginning October 31, 2004 through October 31, 2014 with semiannual interest payments	-	-	-	-
Senior secured storage term notes, 7.45%, due in installments through 2007	-	-	-	-
Other long-term obligations due in installments through 2009	-	-	-	654
Total face amount Long-term Debt	2,212,565	2,172,696	2,172,827	2,123,612
Less original issue discount	(4,014)	(3,014)	(3,296)	(3,035)
Less amounts classified as current	(2,434)	(360,131)	(131)	(785)
Total Net Long-term Debt	<u>\$ 2,206,117</u>	<u>\$ 1,809,551</u>	<u>\$ 2,169,400</u>	<u>\$ 2,119,792</u>
Short-term Debt				
Current maturities of long-term debt	\$ 2,434	\$ 360,131	\$ 131	\$ 785
Short-term debt	206,396	126,100	72,550	350,542
Total short-term debt	<u>\$ 208,830</u>	<u>\$ 486,231</u>	<u>\$ 72,681</u>	<u>\$ 351,327</u>
Weighted Average Cost of Debt				
Long-term debt (including current maturities)	6.5%	6.9%	6.9%	6.1%
Short-term debt	1.9%	4.9%	6.8%	4.4%
Total	6.1%	6.8%	6.9%	5.9%

2007	2006	2005	2004	2003	2002	2001
\$ 2,303	\$ 2,303	\$ 2,303	\$ 2,303	\$ 2,303	\$ 2,303	\$ 2,303
250,000	250,000	250,000	250,000	250,000	-	-
500,000	500,000	500,000	-	-	-	-
250,000	-	-	-	-	-	-
-	-	-	-	-	-	-
200,000	200,000	200,000	-	-	-	-
-	-	-	-	-	-	-
150,000	150,000	150,000	150,000	150,000	150,000	150,000
20,000	20,000	20,000	20,000	20,000	20,000	20,000
786	917	1,048	1,179	1,310	1,440	1,571
350,000	350,000	350,000	350,000	350,000	350,000	350,000
400,000	400,000	400,000	-	-	-	-
7,500	8,750	10,000	86,417	94,643	103,550	109,190
-	300,000	300,000	-	-	-	-
-	-	-	-	-	4,000	5,000
-	-	-	-	-	8,000	10,000
-	-	-	-	-	9,000	12,000
-	-	-	-	-	2,000	4,000
-	-	-	-	-	20,000	20,000
-	-	-	-	-	20,000	20,000
-	-	-	-	-	-	5,949
<u>3,104</u>	<u>4,908</u>	<u>6,791</u>	<u>8,651</u>	<u>5,007</u>	<u>2,150</u>	<u>3,081</u>
2,133,693	2,186,878	2,190,142	868,550	873,263	692,443	713,094
(3,547)	(3,330)	(3,774)	(1,331)	(1,418)	(1,504)	(1,373)
(3,831)	(3,186)	(3,264)	(5,908)	(9,345)	(21,980)	(20,695)
<u>\$ 2,126,315</u>	<u>\$ 2,180,362</u>	<u>\$ 2,183,104</u>	<u>\$ 861,311</u>	<u>\$ 862,500</u>	<u>\$ 668,959</u>	<u>\$ 691,026</u>
\$ 3,831	\$ 3,186	\$ 3,264	\$ 5,908	\$ 9,345	\$ 21,980	\$ 20,695
150,599	382,416	144,809	-	118,595	145,791	201,247
<u>\$ 154,430</u>	<u>\$ 385,602</u>	<u>\$ 148,073</u>	<u>\$ 5,908</u>	<u>\$ 127,940</u>	<u>\$ 167,771</u>	<u>\$ 221,942</u>
6.1%	6.1%	5.6%	6.9%	6.8%	7.8%	7.8%
5.6%	5.0%	3.3%	1.1%	1.7%	2.9%	5.8%
6.1%	5.9%	5.6%	6.0%	6.4%	6.9%	7.4%

SINKING FUND REQUIREMENTS

Year ending September 30	Long-term Debt Outstanding				
	2011	2012	2013	2014	2015
	(In thousands)				
10% Notes, due December 2011	\$ 2,303	\$ 2,303	\$ -	\$ -	\$ -
5.125% Sr. Notes, due January 2013	250,000	-	250,000	-	-
4.95% Sr. Notes due October 2014	500,000	-	-	-	500,000
6.35% Sr. Notes due June 2017	250,000	-	-	-	-
8.50% Sr. Notes, due March 2019	450,000	-	-	-	-
6.75% Debentures, due July 2028	150,000	-	-	-	-
5.95% Sr. Notes due October 2034	200,000	-	-	-	-
5.50% Sr. Notes due June 2041	400,000	-	-	-	-
6.67% Medium term notes due December 2025	10,000	-	-	-	-
Rental property fixed rate term note, due July 2013	262	131	131	-	-
	<u>\$ 2,212,565</u>	<u>\$ 2,434</u>	<u>\$ 250,131</u>	<u>\$ -</u>	<u>\$ 500,000</u>

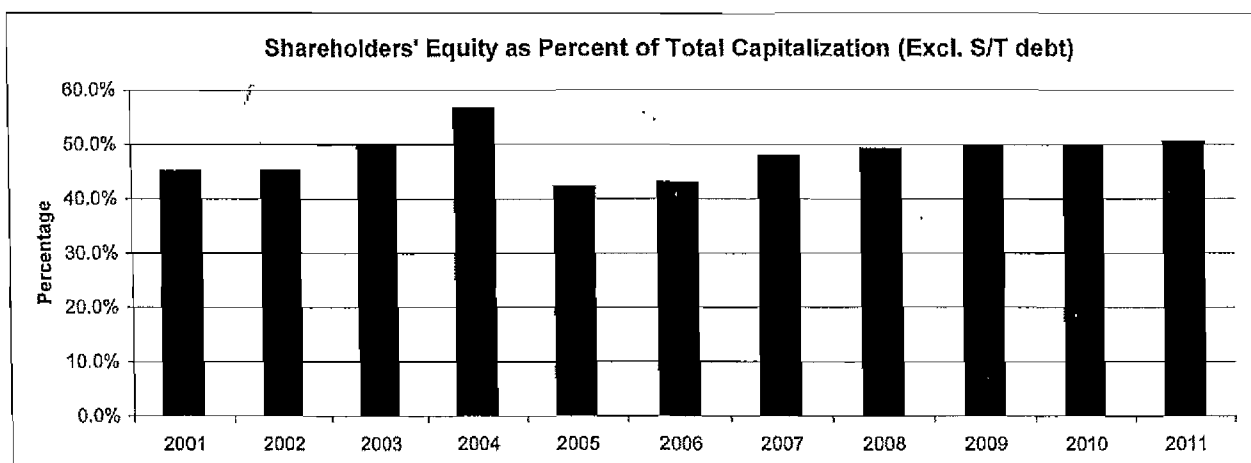
SINKING FUND REQUIREMENTS (continued)

2016	2017	2018	2019	2020	2021	2022- 2041
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	250,000	-	-	-	-	-
-	-	-	450,000	-	-	-
-	-	-	-	-	-	150,000
-	-	-	-	-	-	200,000
-	-	-	-	-	-	400,000
-	-	-	-	-	-	10,000
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 760,000</u>

CAPITALIZATION AND RATIOS

	Year ended September 30			
	2011	2010	2009	2008
	(In thousands, except percents)			
Capitalization				
Shareholders' equity				
Common stock	\$ 451	\$ 451	\$ 463	\$ 454
Additional paid-in capital	1,732,935	1,714,364	1,791,129	1,744,384
Retained earnings	570,495	486,905	405,353	343,601
Accum. other comprehensive income (loss)	(48,460)	(23,372)	(20,184)	(35,947)
Shareholders' equity	<u>2,255,421</u>	<u>2,178,348</u>	<u>2,176,761</u>	<u>2,052,492</u>
Long-term debt				
(including current maturities)	<u>2,208,551</u>	<u>2,169,682</u>	<u>2,169,531</u>	<u>2,120,577</u>
Total capitalization				
(excluding short-term debt)	4,463,972	4,348,030	4,346,292	4,173,069
Short-term debt	<u>206,396</u>	<u>126,100</u>	<u>72,550</u>	<u>350,542</u>
Total capitalization				
(including short-term debt)	<u>\$4,670,368</u>	<u>\$4,474,130</u>	<u>\$4,418,842</u>	<u>\$4,523,611</u>
Capitalization Ratios				
Shareholders' equity	50.5%	50.1%	50.1%	49.2%
Long-term debt				
(including current maturities)	49.5%	49.9%	49.9%	50.8%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
Including Short-term debt				
Shareholders' equity	48.3%	48.7%	49.3%	45.4%
Long-term debt				
(including current maturities)	47.3%	48.5%	49.1%	46.9%
Short-term debt	4.4%	2.8%	1.6%	7.7%
Total	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

2007	2006	2005	2004	2003	2002	2001
\$ 447	\$ 409	\$ 403	\$ 314	\$ 257	\$ 208	\$ 204
1,700,378	1,467,240	1,426,523	1,005,644	736,180	508,265	489,948
281,127	224,299	178,837	142,030	122,539	106,142	95,132
(16,198)	(43,850)	(3,341)	(14,529)	(1,459)	(41,380)	(1,420)
<u>1,965,754</u>	<u>1,648,098</u>	<u>1,602,422</u>	<u>1,133,459</u>	<u>857,517</u>	<u>573,235</u>	<u>583,864</u>
<u>2,130,146</u>	<u>2,183,548</u>	<u>2,186,368</u>	<u>867,219</u>	<u>871,845</u>	<u>690,939</u>	<u>711,721</u>
<u>4,095,900</u>	<u>3,831,646</u>	<u>3,788,790</u>	<u>2,000,678</u>	<u>1,729,362</u>	<u>1,264,174</u>	<u>1,295,585</u>
<u>150,599</u>	<u>382,416</u>	<u>144,809</u>	<u>-</u>	<u>118,595</u>	<u>145,791</u>	<u>201,247</u>
<u>\$4,246,499</u>	<u>\$4,214,062</u>	<u>\$3,933,599</u>	<u>\$2,000,678</u>	<u>\$1,847,957</u>	<u>\$ 1,409,965</u>	<u>\$ 1,496,832</u>
48.0%	43.0%	42.3%	56.7%	49.6%	45.3%	45.1%
52.0%	57.0%	57.7%	43.3%	50.4%	54.7%	54.9%
<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
46.3%	39.1%	40.7%	56.7%	46.4%	40.7%	39.0%
50.2%	51.8%	55.6%	43.3%	47.2%	49.0%	47.6%
3.5%	9.1%	3.7%	0.0%	6.4%	10.3%	13.4%
<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

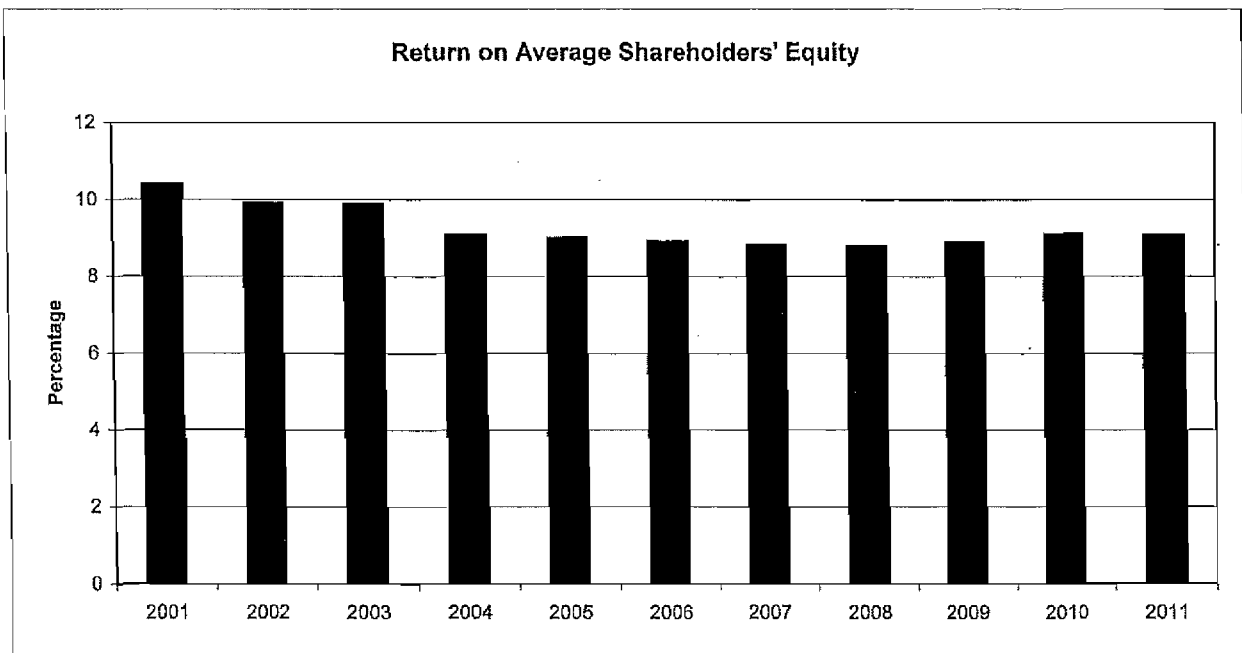


FINANCIAL AND OPERATING STATISTICS

	Year ended September 30			
	2011	2010	2009	2008
Natural Gas Distribution Property Statistics				
Gross plant per meter	\$ 1,767	\$ 1,658	\$ 1,554	\$ 1,467
Net plant per meter	1,362	1,243	1,165	1,091
Natural Gas Distribution Expense Statistics				
O & M expense per meter				
Operation	\$ 105	\$ 107	\$ 108	\$ 114
Maintenance	6	7	8	8
Total	<u>\$ 111</u>	<u>\$ 114</u>	<u>\$ 116</u>	<u>\$ 122</u>
Financial Statistics				
Return on average shareholders' equity	9.1 %	9.1 %	8.9 %	8.8 %
Times interest earned before income taxes	3.13	3.09	2.82	3.06
Market price at year end	\$ 32.45	\$ 29.25	\$ 28.18	\$ 26.62
Book value per share at end of year	\$ 24.98	\$ 24.16	\$ 23.52	\$ 22.60
Price/Earnings ratio at end of year	14.30	13.30	13.61	13.38
Market/Book ratio at end of year	1.30	1.21	1.20	1.18
Annualized dividend yield at end of year	4.2 %	4.6 %	4.7 %	4.9 %
Payout ratio	59.9 %	60.9 %	63.5 %	65.0 %
Operating Statistics				
Meters per employee - natural gas distribution	676	676	678	700
Number of employees	4,949	4,913	4,891	4,750
Miles of pipe	76,835	77,157	76,942	83,645

2007	2006	2005	2004	2003	2002	2001
\$ 1,382 1,020	\$ 1,312 969	\$ 1,246 927	\$ 1,528 994	\$ 1,432 930	\$ 1,467 939	\$ 1,475 977
\$ 111 8	\$ 105 7	\$ 103 7	\$ 110 6	\$ 108 7	\$ 96 5	\$ 124 6
<u>\$ 119</u>	<u>\$ 112</u>	<u>\$ 110</u>	<u>\$ 116</u>	<u>\$ 115</u>	<u>\$ 101</u>	<u>\$ 130</u>

8.8 %	8.9 %	9.0 %	9.1 %	9.9 %	9.9 %	10.4 %
2.75	2.55	2.59	3.05	2.75	2.55	2.83
\$ 28.32	\$ 28.55	\$ 28.25	\$ 25.19	\$ 23.94	\$ 21.50	\$ 21.60
\$ 22.01	\$ 20.16	\$ 19.90	\$ 18.05	\$ 16.66	\$ 13.75	\$ 14.31
14.83	15.77	16.42	15.94	15.55	14.83	14.69
1.29	1.42	1.42	1.40	1.44	1.56	1.51
4.5 %	4.4 %	4.4 %	4.8 %	5.0 %	5.5 %	5.4 %
66.7 %	69.2 %	72.1 %	77.2 %	77.9 %	81.4 %	78.9 %
713	723	730	612	594	616	603
4,653	4,632	4,543	2,864	2,905	2,338	2,361
82,725	81,996	81,604	47,616	45,267	39,157	38,938



CUSTOMERS AND VOLUMES

	Year ended September 30			
	2011	2010	2009	2008
Natural gas distribution meters in service (end of year)				
Residential	2,855,998	2,836,483	2,826,814	2,834,884
Commercial	261,220	253,339	256,384	259,154
Industrial	2,008	2,029	2,136	2,183
Agricultural	935	967	1,003	1,080
Public authority and other	9,277	9,211	8,208	8,117
Total distribution meters from continuing operations	3,129,438	3,102,029	3,094,545	3,105,418
Total distribution meters from discontinued operations (1)	83,753	84,011	84,299	86,361
Total distribution meters	<u>3,213,191</u>	<u>3,186,040</u>	<u>3,178,844</u>	<u>3,191,779</u>
Regulated transmission and storage and nonregulated customers				
Industrial	768	717	699	686
Municipal	65	61	63	55
Other	518	515	489	501
Total customers	<u>1,351</u>	<u>1,293</u>	<u>1,251</u>	<u>1,242</u>
Natural gas distribution meters (% of total)				
Residential	88.9 %	89.0 %	88.9 %	88.8 %
Commercial	8.1	8.0	8.1	8.1
Public authority and other	0.3	0.3	0.2	0.3
Weather sensitive customers - continuing operations	97.3	97.3	97.2	97.2
Industrial	0.1	0.1	0.1	0.1
Agricultural	0.0	0.0	0.0	0.0
Total from continuing operations	97.4	97.4	97.3	97.3
Total from discontinued operations (1)	2.6	2.6	2.7	2.7
Total	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
Average distribution meters in service	<u>3,203,595</u>	<u>3,202,651</u>	<u>3,208,695</u>	<u>3,208,374</u>
Heating degree days	2,733	2,780	2,713	2,820
Degree days as a % of normal	99 %	102 %	100 %	100 %
Distribution sales volumes - continuing operations (MMcf) (2)				
Residential	161,012	185,143	154,475	157,816
Commercial	91,215	99,924	88,445	90,992
Public authority and other	9,256	9,367	11,460	12,169
Weather sensitive customers - continuing operations	261,483	294,434	254,380	260,977
Industrial	18,757	18,714	18,242	21,352
Agricultural	1,226	740	933	1,570
Total gas sales volumes	281,466	313,888	273,555	283,899
Transportation volumes (MMcf) (2)	127,903	124,647	120,049	129,592
Total distribution throughput - continuing operations (MMcf) (2)	409,369	438,535	393,604	413,491
Distribution sales volumes - discontinued operations (MMcf) (1) (2)	8,461	8,740	8,562	8,777
Distribution transportation volumes - discontinued operations (MMcf) (1) (2)	6,190	6,900	6,719	7,086
Consolidated distribution throughput (MMcf) (2)	<u>424,020</u>	<u>454,175</u>	<u>408,885</u>	<u>429,354</u>
Consolidated transmission and storage throughput (MMcf) (2)	<u>435,012</u>	<u>428,599</u>	<u>528,689</u>	<u>595,542</u>
Consolidated nonregulated throughput (MMcf) (2)	<u>384,799</u>	<u>353,853</u>	<u>370,569</u>	<u>389,392</u>
Natural gas distribution sales volumes (% of total)				
Residential	55.5 %	57.4 %	54.8 %	53.9 %
Commercial	31.5	31.0	31.3	31.1
Public authority and other	3.2	2.9	4.1	4.2
Weather sensitive customers - continuing operations	90.2	91.3	90.2	89.2
Industrial	6.5	5.8	6.5	7.3
Agricultural	0.4	0.2	0.3	0.5
Total from continuing operations	97.1	97.3	97.0	97.0
Total from discontinued operations (1)	2.9	2.7	3.0	3.0
Total	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>

(1) Meters and volumes from discontinued operations have been separately reported as discontinued operations for fiscal years 2007 through 2011. These operations were not reported separately for years prior to fiscal 2007.

(2) Volumes are reported as metered in million cubic feet ("MMcf").

2007	2006	2005	2004	2003	2002	2001
2,815,974	2,886,042	2,862,822	1,506,777	1,498,586	1,247,247	1,243,625
262,260	275,577	274,536	151,381	151,008	122,156	122,274
2,281	2,661	2,715	2,436	3,799	2,118	1,838
10,991	8,714	9,639	8,397	9,514	10,576	11,182
8,152	8,205	8,128	10,145	9,891	7,244	7,404
3,099,658	3,181,199	3,157,840	1,679,136	1,672,798	1,389,341	1,386,323
87,469	-	-	-	-	-	-
<u>3,187,127</u>	<u>3,181,199</u>	<u>3,157,840</u>	<u>1,679,136</u>	<u>1,672,798</u>	<u>1,389,341</u>	<u>1,386,323</u>
742	746	625	638	644	641	531
68	73	69	80	94	101	68
477	467	402	237	202	117	125
<u>1,287</u>	<u>1,286</u>	<u>1,096</u>	<u>955</u>	<u>940</u>	<u>859</u>	<u>724</u>
88.4 %	90.7 %	90.6 %	89.7 %	89.6 %	89.8 %	89.7 %
8.2	8.7	8.7	9.0	9.0	8.8	8.8
0.2	0.2	0.3	0.6	0.6	0.5	0.6
96.8	99.6	99.6	99.3	99.2	99.1	99.1
0.1	0.1	0.1	0.2	0.2	0.1	0.1
0.3	0.3	0.3	0.5	0.6	0.8	0.8
97.2	100.0	100.0	100.0	100.0	100.0	100.0
2.8	0.0	0.0	0.0	0.0	0.0	0.0
<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
3,204,526	3,180,731	3,157,705	1,672,403	1,675,328	1,390,687	1,381,365
2,879	2,527	2,587	3,271	3,473	3,368	4,124
100 %	87 %	89 %	96 %	101 %	94 %	115 %
161,493	144,780	162,016	92,208	97,953	77,386	79,000
92,601	87,006	92,401	44,226	45,611	35,796	36,922
8,574	8,457	9,084	9,813	9,326	5,875	6,892
262,668	240,243	263,501	146,247	152,890	119,057	122,814
22,479	26,161	29,434	22,330	23,738	14,499	19,243
3,691	5,629	3,348	4,642	7,884	10,988	7,070
288,838	272,033	296,283	173,219	184,512	144,544	149,127
122,499	121,962	114,851	72,814	63,453	63,997	68,647
411,337	393,995	411,134	246,033	247,965	208,541	217,774
8,489	-	-	-	-	-	-
8,043	-	-	-	-	-	-
<u>427,869</u>	<u>393,995</u>	<u>411,134</u>	<u>246,033</u>	<u>247,965</u>	<u>208,541</u>	<u>217,774</u>
505,493	410,505	373,879	-	-	-	-
<u>370,668</u>	<u>283,962</u>	<u>238,097</u>	<u>222,572</u>	<u>225,961</u>	<u>204,027</u>	<u>55,469</u>
54.3 %	53.2 %	54.7 %	53.2 %	53.1 %	53.5 %	53.0 %
31.1	32.0	31.2	25.5	24.7	24.8	24.8
2.9	3.1	3.1	5.7	5.1	4.1	4.6
88.3	88.3	89.0	84.4	82.9	82.4	82.4
7.6	9.6	9.9	12.9	12.9	10.0	12.9
1.2	2.1	1.1	2.7	4.2	7.6	4.7
97.1	100.0	100.0	100.0	100.0	100.0	100.0
2.9	0.0	0.0	0.0	0.0	0.0	0.0
<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>

GAS SALES AND TRANSPORTATION REVENUES

	Year ended September 30			
	2011	2010	2009	2008
Natural gas distribution revenues (000's):				
Residential	\$ 1,570,723	\$ 1,784,051	\$ 1,768,082	\$ 2,068,040
Commercial	698,366	787,433	807,109	1,044,768
Industrial	106,569	110,280	132,487	208,681
Agricultural	7,636	4,153	3,132	17,074
Public authority and other	61,540	66,249	85,840	120,511
Total gas sales revenues	<u>2,444,834</u>	<u>2,752,166</u>	<u>2,796,650</u>	<u>3,459,074</u>
Transportation revenues	59,547	58,511	56,162	56,613
Other gas revenues	26,599	31,091	31,185	35,183
Total distribution revenues	<u>2,530,980</u>	<u>2,841,768</u>	<u>2,883,997</u>	<u>3,550,870</u>
Regulated transmission and storage revenues	87,141	97,023	119,427	108,116
Nonregulated revenues	1,729,513	1,781,044	1,865,687	3,458,851
Total operating revenues (1)	<u>\$ 4,347,634</u>	<u>\$ 4,719,835</u>	<u>\$ 4,869,111</u>	<u>\$ 7,117,837</u>
Gas sales revenue percent				
Residential	64.2 %	64.8 %	63.2 %	59.8 %
Commercial	28.6	28.6	28.9	30.2
Industrial	4.4	4.0	4.7	6.0
Agricultural	0.3	0.2	0.1	0.5
Public authority and other	2.5	2.4	3.1	3.5
Total	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>
Distribution average gas revenues per Mcf				
Residential	\$9.76	\$9.64	\$11.45	\$13.10
Commercial	\$7.66	\$7.88	\$9.13	\$11.48
Industrial	\$5.68	\$5.89	\$7.26	\$9.77
Agricultural	\$6.23	\$5.61	\$3.36	\$10.88
Public authority and other	\$6.65	\$7.07	\$7.49	\$9.90
Total	\$8.69	\$8.77	\$10.22	\$12.18
Natural gas distribution average transportation revenue per Mcf	\$0.46	\$0.46	\$0.46	\$0.43
Natural gas distribution average cost of gas per Mcf sold	\$5.30	\$5.77	\$6.95	\$9.05

(1) Operating revenues from discontinued operations have been separately reported as discontinued operations for fiscal years 2007 through 2011. These operations were not reported separately for years prior to fiscal 2007.

2007	2006	2005	2004	2003	2002	2001
\$1,924,523	\$2,068,736	\$ 1,791,172	\$ 923,773	\$ 873,375	\$ 535,981	\$ 788,902
941,827	1,061,783	869,722	400,704	367,961	221,728	342,945
190,812	276,186	229,649	155,336	151,969	70,164	120,770
28,023	40,664	27,889	31,851	48,625	37,951	28,753
86,064	103,936	86,853	77,178	65,921	31,731	58,539
3,171,249	3,551,305	3,005,285	1,588,842	1,507,851	897,555	1,339,909
56,196	61,475	58,897	30,622	29,236	27,314	26,761
35,448	37,071	37,859	17,172	15,770	11,185	11,489
3,262,893	3,649,851	3,102,041	1,636,636	1,552,857	936,054	1,378,159
84,344	69,582	72,863	-	-	-	-
2,455,940	2,432,930	1,786,969	1,283,401	1,247,059	714,910	347,322
<u>\$5,803,177</u>	<u>\$6,152,363</u>	<u>\$ 4,961,873</u>	<u>\$2,920,037</u>	<u>\$2,799,916</u>	<u>\$1,650,964</u>	<u>\$1,725,481</u>

60.7 %	58.3 %	59.6 %	58.1 %	57.9 %	59.7 %	58.9 %
29.7	29.9	28.9	25.2	24.4	24.7	25.6
6.0	7.8	7.7	9.8	10.1	7.8	9.0
0.9	1.1	0.9	2.0	3.2	4.2	2.1
2.7	2.9	2.9	4.9	4.4	3.6	4.4
<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>	<u>100.0 %</u>

\$11.92	\$14.29	\$11.06	\$10.02	\$8.92	\$6.93	\$9.99
\$10.17	\$12.20	\$9.41	\$9.06	\$8.07	\$6.19	\$9.29
\$8.49	\$10.56	\$7.80	\$6.96	\$6.40	\$4.84	\$6.28
\$7.59	\$7.22	\$8.33	\$6.86	\$6.17	\$3.45	\$4.07
\$10.04	\$12.29	\$9.56	\$7.86	\$7.07	\$5.40	\$8.49
\$10.98	\$13.05	\$10.14	\$9.17	\$8.17	\$6.21	\$8.99

\$0.44	\$0.49	\$0.49	\$0.36	\$0.43	\$0.41	\$0.41
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\$8.09	\$10.02	\$7.41	\$6.55	\$5.76	\$3.87	\$6.82
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REGULATION AND RATES

The following table sets forth the net annual operating income changes resulting from ratemaking activity (excluding industrial and agricultural) made by the Company during the fiscal years September 30, 2001 through September 30, 2011 (in thousands):

For the year ended September 30	Increase (Decrease) to Operating Income by Rate Action (1)				
	Infrastructure Programs	Annual Rate Filing Mechanisms	Rate Case Filings	Other Rate Activity	Total
2001	\$ -	\$ -	\$ 6,594	\$ (326)	\$ 6,268
2002	\$ -	\$ -	\$ -	\$ -	\$ -
2003	\$ -	\$ 12,254	\$ 2,825	\$ -	\$ 15,079
2004	\$ -	\$ 10,545	\$ 7,597	\$ (1,900)	\$ 16,242
2005	\$ 1,802	\$ 4,525	\$ -	\$ -	\$ 6,327
2006	\$ 34,320	\$ 3,326	\$ (191)	\$ 1,565	\$ 39,020
2007	\$ 22,737	\$ 12,963	\$ 7,793	\$ 1,755	\$ 45,248
2008	\$ 8,443	\$ 3,275	\$ 27,838	\$ 1,082	\$ 40,638
2009	\$ 12,049	\$ 38,764	\$ 2,959	\$ 631	\$ 54,403
2010	\$ 18,989	\$ 13,757	\$ 23,663	\$ 392	\$ 56,801
2011	\$ 15,033	\$ 35,216	\$ 20,502	\$ 1,675	\$ 72,426

(1) During fiscal 2009, we began presenting our rate making activity on an operating income basis as compared to an operating revenue basis. Fiscal years 2007 through 2011 were adjusted to reflect this new presentation. For years prior to fiscal 2007, rate making activities continue to be shown on an operating revenue basis as the information on an operating income basis was not available. In addition, in 2011 we reclassified certain other rate activity to infrastructure programs. All years prior to 2011 were adjusted to reflect this new presentation.

REGULATION AND RATES (Continued)

Regulatory Commissions

Railroad Commission of Texas (www.rrc.state.tx.us)

Three Commissioners who are elected by statewide general election for staggered six-year terms.

- David J. Porter - Term expires 2016. Built a successful small business around his CPA practice in Midland, Texas.
- Elizabeth Ames Jones, Chair - Term expires 2012; elected to the position in 2006 after being appointed to the commission in 2005; previously served 3 terms in the Texas House of Representatives.
- Barry Smitherman - Term expires 2014. Appointed by Governor Perry to the Public Utility Commission of Texas, formerly a public finance investment banker.

Kentucky Public Service Commission (www.psc.state.ky.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- David L. Armstrong, Chairman - appointed in June 2008. Term expires June 2015. Former counsel at a law firm in Louisville. Previously served as Commonwealth's Attorney for 30th Judicial District, Mayor of Louisville, Jefferson County Judge-Executive and Kentucky Attorney General.
- James W. Gardner, Vice Chairman - appointed in June 2008. Term expires July 2012. Former partner in a law firm.
- Charles R. Borders - appointed in July 2009. Retired November 2011. Seat currently vacant.

Louisiana Public Service Commission (www.lpsc.org)

Five Commissioners elected from single-member districts for staggered six-year terms.

- Eric Skrmetta, District 1 - Term expires 2014; practicing attorney.
- James M. Field, Chairman, District 2 - Term expires 2012; practicing attorney, NFL contract advisor.
- Lambert C. Boissiere III, District 3 - Term expires December 2016; former constable for New Orleans.
- Clyde C. Holloway, Vice Chairman, District 4 - Term expires December 2016; appointment by President Bush as the USDA State Director of Rural Development; former U.S. Congressman; business owner.
- Foster L. Campbell, District 5 - Term expires 2014; former Louisiana State Senator; owner/operator of an insurance agency.

Kansas Corporation Commission (www.kcc.state.ks.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- Ward Loyd - Term expires March 2012. Served in the Kansas House of Representatives from 1999 to 2007, which included membership on the House Utilities Committee, engaged in a general law practice until joining the Commission.
- Thomas E. Wright - Term expires March 2014. Taught at Washburn University Law School.
- Mark Sievers, Chairman - Term expires March 2015. Former senior executive, economist and lawyer, worked for Verizon Global Solutions, GTE, Sprint and Southwestern Bell.

Colorado Public Utilities Commission (www.dora.state.co.us)

Three Commissioners who are appointed by the Governor for staggered four-year terms.

- Joshua Epel, Chairman - Term expires January 2015; Former Assistant General Counsel at DCP Midstream, appointed to the Colorado Oil and Gas Conservation Commission (OGCC).
- James Tarpey, Commissioner - Term expires January 2013; former attorney, Administrative Law Judge, Assistant Attorney General, and Special Agent with FBI.
- Matt Baker, Commissioner - Term expires January 2012. Former Executive Director of Environment Colorado, former vice-chair of the Transit Alliance, former appointee to the Colorado Pollution Prevention Partnership.

Mississippi Public Service Commission (www.psc.state.ms.us)

Three Commissioners who are elected to four-year terms.

- Brandon Presley - Term expires January 2012; previously was a two-term mayor of Nettleton, Mississippi.
- Lynn Posey, Chairman - Term expires January 2012; previously served in the Mississippi Senate for 20 years.
- Leonard L. Bentz, Vice Chairman - Term expires January 2012; former deputy sheriff, PSC utility investigator, and member of the Mississippi House of Representatives.

REGULATION AND RATES (Continued)

Regulatory Commissions (Continued)

Missouri Public Service Commission (www.psc.mo.gov)

Five Commissioners who are appointed by the Governor for staggered six-year terms.

- Jeff Davis, Commissioner - Term expires April 2012; resigned in January 2012 former General Counsel and Chief of Staff for Missouri Senate President Pro Tem Peter Kinder and Chief of Staff and General Counsel to Senate Minority Floor Leader Steve Ehlmann.
- Kevin Gunn, Chairman - Term expires April 2014; appointed Chairman in February 2011, former attorney in private practice, chief of staff to Representative Richard Gephardt, and founder of a communications company.
- Terry Jarrett, Commissioner - Term expires September 2013; served as Presiding Commissioner of the Administrative Hearing Commission and general counsel to the Office of the Governor and the Office of the Secretary of State.
- Robert S. Kenney, Commissioner - Term expires July 2015; prior to appointment served as Attorney General's Chief of Staff. Former attorney.
- Stephen Stoll, Commissioner - appointed to replace Robert Clayton; awaiting confirmation from the Senate.

Illinois Commerce Commission (www.icc.illinois.gov)

Five Commissioners who are appointed by the Governor and confirmed by the Senate for five-year terms.

- Doug Scott, Chairman - Term expires January 2014; previously served as director of the Illinois Environmental Protection Agency, former mayor of Rockford, Illinois.
- Erin M. O'Connell-Diaz, Commissioner - Term expires 2013; former Assistant Attorney General, Administrative Law Judge Division for ICC.
- Lula M. Ford, Commissioner - Term expires January 2013; former teacher, principal and administrator in the Chicago Public Schools.
- John T. Colgan, Commissioner - Term expires January 2015; founding executive director of the Illinois Hunger Coalition, co-authored the Affordable Energy Plan.
- Sherman Elliott, Commissioner - Term expires January 2012; former manager of State Regulatory Affairs for the Midwest Independent Transmission System Operator, former senior energy policy adviser, and former senior economist.

Georgia Public Service Commission (www.psc.state.ga.us)

Five Commissioners elected state wide by general public for six-year terms.

- Chuck Eaton - Term expires 2012; Former account executive for a packaging manufacturer in LaGrange, GA.
- Lauren "Bubba" McDonald, Jr. - Term expires 2014; Former State Representative; Partner in a funeral home.
- Stan Wise, Chairman - Term expires in 2012; Former Cobb County Commissioner and member of Board of Zoning Appeals; former President of the S.E. Assoc. of Regulatory Utility Commissioners; owned an insurance business.
- Tim Echols - Term expires 2016; founded "TeenPact" and grew the mock legislative youth program to 38 states in his tenure.
- Doug Everett - Term expires 2014; former employee of Albany First Federal S&L before starting his own business, Southern Appraisal Company that appraises large commercial and industrial properties; former State Representative.

Virginia State Corporation Commission (www.scc.virginia.gov)

Three Commissioners elected by the General Assembly for staggered six-year terms.

- James C. Dimitri - Term expires 2014; former attorney in private practice, former Senior Counsel and General Counsel at SCC and former Assistant Attorney General.
- Mark C. Christie - Term expires 2016; Former chief legal counsel and director of policy for the Governor of Virginia, prior to working in the government he was in the private practice of law.
- Judith Williams Jagdmann, Chair - Term expires 2012; Former Attorney General for the Commonwealth of Virginia and Deputy Attorney General for the Civil Litigation Division, served as counsel to the SCC and its staff on utility matters.

Iowa Utilities Board (www.state.ia.us/government/com/utlil)

Three Commissioners who are appointed to six-year terms by the Governor with Senate approval and minority party representation.

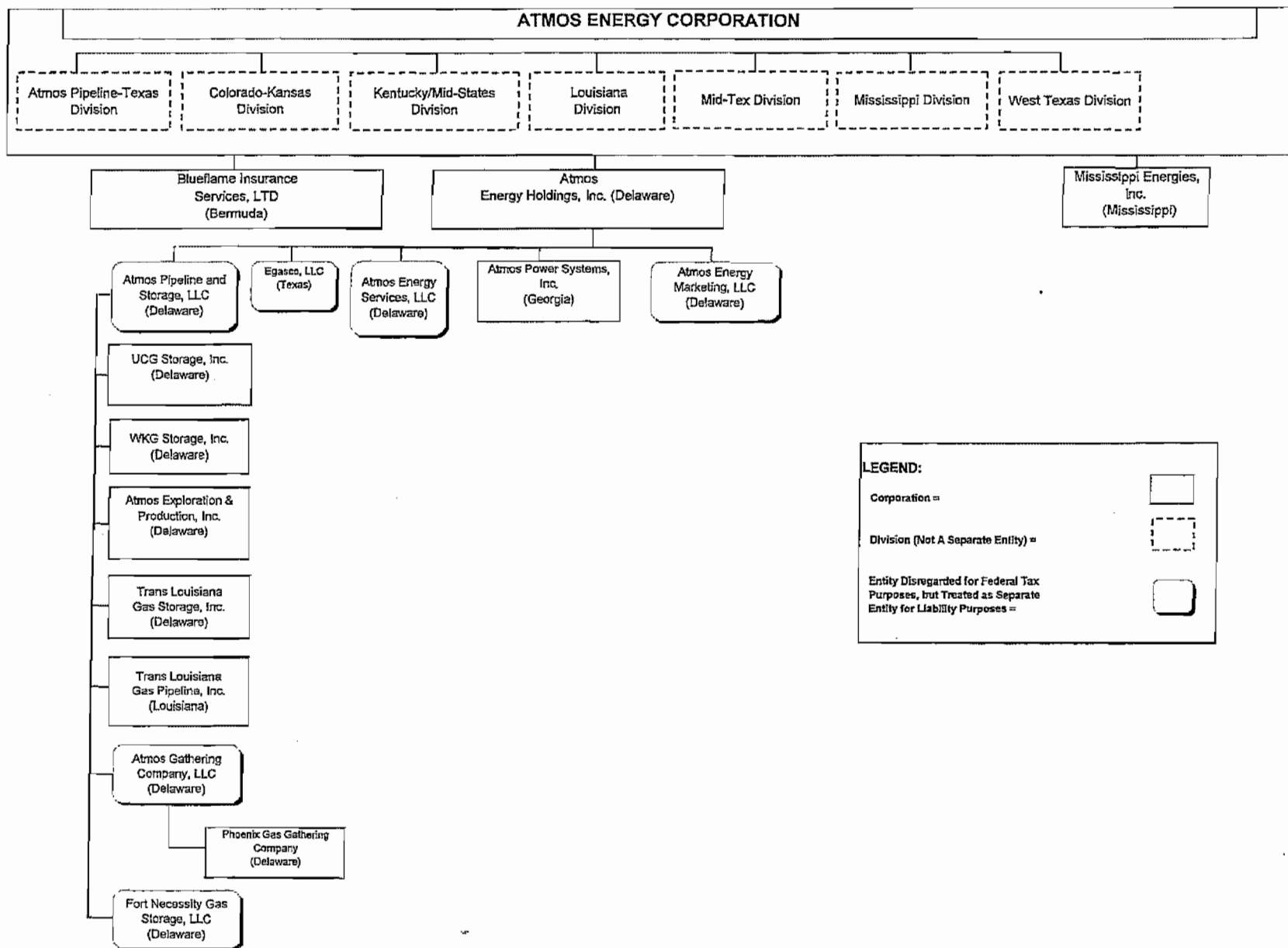
- Elizabeth (Libby) S. Jacobs, Chair - appointed to fill a term that runs through 2017; president of The Jacobs Group, LLC, a consulting firm specializing in strategic planning, board development, community outreach, and fund development, served in the Iowa House of Representatives.
- Swati Dandekar - appointed to fill a vacated Board Member seat, which runs through April 2015; served in the Iowa House of Representatives from 2002 until 2008 and was elected to the Iowa Senate in 2008.
- Darrell Hanson - Appointed to fill an unexpired term through April 2013; represented Delaware County in the state legislature for eight terms, taught economics, American history and political science at various universities.

Tennessee Regulatory Authority (www.state.tn.us/tra)

Four Directors who are appointed for 6 and 3 years by the Governor, Speaker of House and Lieutenant Governor.

- Sara Kyle, - Term expires 2014; Former City Judge in Memphis, TN and former public defender.
- Kenneth Hill, Chairman - Term expires 2014; former Chief Executive Officer of Appalachian Educational Communication Corporation.
- Mary Freeman - Term expired June 2011, continuing to serve until new member is appointed; former legislative director for Governor Phil Bredesen and executive assistant to State Representative Lois DeBerry.
- One seat currently vacant as the state is determining if it should reduce the number of directors down to three.

CORPORATE STRUCTURE - Effective June 1, 2011



LEGEND:

- Corporation =
- Division (Not A Separate Entity) =
- Entity Disregarded for Federal Tax Purposes, but Treated as Separate Entity for Liability Purposes =

OPERATING DIVISIONS AND SUBSIDIARY COMPANIES

	<u>Year of incorporation</u>	<u>State of incorporation</u>	<u>Principal business office</u>
Atmos Energy Corporation	1983 1997	Texas Virginia	Dallas, TX
Operating Divisions:			
West Texas			Lubbock, TX
Mid-Tex			Dallas, TX
Colorado-Kansas			Denver, CO
Kentucky/Mid-States			Franklin, TN
Louisiana			Baton Rouge, LA
Mississippi			Jackson, MS
Atmos Pipeline - Texas			Dallas, TX
Subsidiaries:			
Atmos Energy Holdings, Inc.	2000	Delaware	Dallas, TX
Mississippi Energies, Inc.	1981	Mississippi	Jackson, MS
Blue Flame Insurance Services, LTD	2003	Bermuda	Bermuda
Atmos Energy Services, LLC	1996	Delaware	Dallas, TX
EGASCO, LLC	1999	Texas	Dallas, TX
Atmos Energy Marketing, LLC	1999	Delaware	Houston, TX
Atmos Power Systems, Inc.	1987	Georgia	Franklin, TN
Atmos Pipeline and Storage, LLC	1999	Delaware	Dallas, TX
UCG Storage, Inc.	1989	Delaware	Franklin, TN
WKG Storage, Inc.	1999	Delaware	Dallas, TX
Atmos Exploration & Production, Inc.	1934	Delaware	Dallas, TX
Trans Louisiana Gas Pipeline, Inc.	1983	Louisiana	Lafayette, LA
Trans Louisiana Gas Storage, Inc.	2000	Delaware	Dallas, TX
Atmos Gathering Company, LLC	2006	Delaware	Dallas, TX
Phoenix Gas Gathering Company	2006	Delaware	Dallas, TX
Fort Necessity Gas Storage, LLC	2009	Delaware	Houston, TX

SEASONALITY AND QUARTERLY INFORMATION

The Company's natural gas distribution business is seasonal and dependent upon weather conditions in the Company's service areas. Natural gas sales to residential, commercial and public authority customers are affected by winter heating season requirements. This generally results in higher operating revenues and net income during the period from October through March of each year and lower operating revenues and either net losses or lower net income during the period from April through September of each year. Sales to industrial customers are much less weather sensitive. The Company's management believes that the Company has lessened its sensitivity to weather risk by diversifying its operations into geographic areas having different weather patterns and through other measures.

The following table sets forth the Company's quarterly operating revenues, quarterly operating revenues as a percentage of annual operating revenues, quarterly net income (loss), and quarterly net income (loss) as a percentage of annual net income. Operating revenues for fiscal years 2007 through 2011 excludes revenues from discontinued operations.

Year ended September 30	Quarter ended				Total
	Dec. 31	Mar. 31	Jun. 30	Sept. 30	
	(Dollars in thousands)				
2001 Operating revenues	\$442,790	\$675,113	\$305,863	\$301,715	\$1,725,481
	26 %	39 %	18 %	17 %	100 %
Net income (loss)	\$22,972	\$44,074	(\$3,400)	(\$7,556)	\$56,090
	41 %	79 %	(6) %	(14) %	100 %
2002 Operating revenues	\$440,154	\$530,259	\$388,105	\$292,446	\$1,650,964
	27 %	32 %	23 %	18 %	100 %
Net income (loss)	\$20,633	\$41,378	\$3,254	(\$5,609)	\$59,656
	35 %	69 %	5 %	(9) %	100 %
2003 Operating revenues	\$680,432	\$1,194,142	\$488,470	\$436,872	\$2,799,916
	24 %	43 %	17 %	16 %	100 %
Net income (loss)	\$25,793	\$48,532	(\$201)	(\$2,436)	\$71,688
	36 %	68 %	- %	(4) %	100 %
2004 Operating revenues	\$763,616	\$1,117,485	\$546,058	\$492,878	\$2,920,037
	26 %	38 %	19 %	17 %	100 %
Net income (loss)	\$29,541	\$58,305	\$4,765	(\$6,384)	\$86,227
	34 %	68 %	6 %	(8) %	100 %
2005 Operating revenues	\$1,368,624	\$1,685,085	\$906,877	\$1,001,287	\$4,961,873
	28 %	34 %	18 %	20 %	100 %
Net income (loss)	\$59,599	\$88,502	\$4,486	(\$16,802)	\$135,785
	44 %	65 %	3 %	(12) %	100 %
2006 Operating revenues	\$2,283,820	\$2,033,846	\$863,243	\$971,454	\$6,152,363
	37 %	33 %	14 %	16 %	100 %
Net income (loss)	\$71,027	\$88,796	(\$18,145)	\$6,059	\$147,737
	48 %	60 %	(12) %	4 %	100 %
2007 Operating revenues	\$1,574,065	\$2,032,344	\$1,204,713	\$992,055	\$5,803,177
	27 %	35 %	21 %	17 %	100 %
Net income (loss)	\$81,261	\$106,505	(\$13,360)	(\$5,914)	\$168,492
	48 %	63 %	(8) %	(3) %	100 %
2008 Operating revenues	\$1,628,662	\$2,436,954	\$1,623,220	\$1,429,001	\$7,117,837
	23 %	34 %	23 %	20 %	100 %
Net income (loss)	\$73,803	\$111,534	(\$6,588)	\$1,582	\$180,331
	41 %	62 %	(4) %	1 %	100 %
2009 Operating revenues	\$1,680,194	\$1,775,420	\$770,346	\$643,151	\$4,869,111
	35 %	36 %	16 %	13 %	100 %
Net income (loss)	\$75,963	\$129,003	\$1,964	(\$15,952)	\$190,978
	40 %	67 %	1 %	(8) %	100 %
2010 Operating revenues	\$1,271,799	\$1,908,150	\$761,305	\$778,581	\$4,719,835
	27 %	41 %	16 %	16 %	100 %
Net income (loss)	\$93,330	\$114,126	(\$3,154)	\$1,537	\$205,839
	45 %	56 %	(2) %	1 %	100 %
2011 Operating revenues	\$1,133,262	\$1,581,497	\$843,615	\$789,260	\$4,347,634
	26 %	36 %	20 %	18 %	100 %
Net income (loss)	\$73,997	\$132,209	(\$566)	\$1,961	\$207,601
	35 %	64 %	- %	1 %	100 %

REGULATED AND NONREGULATED DATA

The following table summarizes certain information regarding the operation of the regulated and nonregulated businesses of the Company for each of the last eleven years.

	Operating Revenues (1)	Net Income	Identifiable Assets
2001 Natural Gas Distribution	\$ 1,378,159	\$ 49,881	\$ 1,804,957
Nonregulated	347,322	6,209	303,884
Total	<u>\$ 1,725,481</u>	<u>\$ 56,090</u>	<u>\$ 2,108,841</u>
2002 Natural Gas Distribution	\$ 936,054	\$ 42,994	\$ 1,670,081
Nonregulated	714,910	16,662	389,550
Total	<u>\$ 1,650,964</u>	<u>\$ 59,656</u>	<u>\$ 2,059,631</u>
2003 Natural Gas Distribution	\$ 1,552,857	\$ 62,137	\$ 2,238,773
Nonregulated	1,247,059	9,551	386,722
Total	<u>\$ 2,799,916</u>	<u>\$ 71,688</u>	<u>\$ 2,625,495</u>
2004 Natural Gas Distribution	\$ 1,636,636	\$ 63,096	\$ 2,575,396
Nonregulated	1,283,401	23,131	327,262
Total	<u>\$ 2,920,037</u>	<u>\$ 86,227</u>	<u>\$ 2,902,658</u>
2005 Natural Gas Distribution	\$ 3,102,041	\$ 81,117	\$ 4,464,548
Regulated Transmission and Storage	72,863	27,582	558,606
Nonregulated	1,786,969	27,086	587,393
Total	<u>\$ 4,961,873</u>	<u>\$ 135,785</u>	<u>\$ 5,610,547</u>
2006 Natural Gas Distribution	\$ 3,649,851	\$ 53,002	\$ 4,578,382
Regulated Transmission and Storage	69,582	26,547	645,637
Nonregulated	2,432,930	68,188	495,528
Total	<u>\$ 6,152,363</u>	<u>\$ 147,737</u>	<u>\$ 5,719,547</u>
2007 Natural Gas Distribution	\$ 3,262,893	\$ 73,283	\$ 4,718,894
Regulated Transmission and Storage	84,344	34,590	689,374
Nonregulated	2,455,940	60,619	486,929
Total	<u>\$ 5,803,177</u>	<u>\$ 168,492</u>	<u>\$ 5,895,197</u>
2008 Natural Gas Distribution	\$ 3,550,870	\$ 92,648	\$ 5,055,242
Regulated Transmission and Storage	108,116	41,425	749,231
Nonregulated	3,458,851	46,258	582,226
Total	<u>\$ 7,117,837</u>	<u>\$ 180,331</u>	<u>\$ 6,386,699</u>
2009 Natural Gas Distribution	\$ 2,883,997	\$ 116,807	\$ 5,117,532
Regulated Transmission and Storage	119,427	41,056	834,078
Nonregulated	1,865,687	33,115	415,473
Total	<u>\$ 4,869,111</u>	<u>\$ 190,978</u>	<u>\$ 6,367,083</u>
2010 Natural Gas Distribution	\$ 2,841,768	\$ 125,949	\$ 5,418,776
Regulated Transmission and Storage	97,023	41,486	913,829
Nonregulated	1,781,044	38,404	431,186
Total	<u>\$ 4,719,835</u>	<u>\$ 205,839</u>	<u>\$ 6,763,791</u>
2011 Natural Gas Distribution	\$ 2,530,980	\$ 162,718	\$ 5,857,090
Regulated Transmission and Storage	87,141	52,415	1,004,124
Nonregulated	1,729,513	(7,532)	421,657
Total	<u>\$ 4,347,634</u>	<u>\$ 207,601</u>	<u>\$ 7,282,871</u>

The regulated business as of September 30, 2011 was comprised of the Company's six regulated natural gas distribution divisions: Colorado-Kansas Division, Kentucky/Mid-States Division, Louisiana Division, Mid-Tex Division, Mississippi Division and West Texas Division, as well as the regulated transmission and storage division.

Our nonregulated businesses primarily include the operations of Atmos Energy Marketing, LLC, Atmos Pipeline and Storage, LLC and Atmos Power Systems, Inc. For an expanded discussion of each of these companies and other nonregulated operations, please see the Company's Annual Report on Form 10-K for the year ended September 30, 2011.

(1) Operating revenues for fiscal years 2007 through 2011 excludes revenues from discontinued operations. Discontinued operations were not reported separately for years prior to fiscal 2007.

CORPORATE DEVELOPMENT (Continued)

Acquisitions and Mergers (continued)

6. Property	Louisiana Gas Service Company
Business	Intrastate natural gas distributor in Louisiana
Meters in service	279,000 (at acquisition)
Acquisition date	July 1, 2001
Acquisition cost	\$363.4 million inclusive of acquisition expenses
Regulatory body	Louisiana Public Service Commission
Accounting method	Purchase
Financing	Primarily funded with a \$350 million debt offering
7. Property	Mississippi Valley Gas Company
Business	Intrastate natural gas distributor in Mississippi
Meters in service	260,000 (at acquisition)
Acquisition date	December 3, 2002
Acquisition cost	\$75.0 million cash, \$75.0 million of Atmos common stock and the repayment of approx. \$45.0 million of outstanding long-term debt.
Regulatory body	Mississippi Public Service Commission
Accounting method	Purchase
Financing	Issued 3,386,287 shares of Atmos common stock and used a \$150.0 million short-term unsecured committed credit facility to provide the initial funding for the cash portion of the acquisition and the repayment of the outstanding long-term debt. The short-term credit facility was replaced with a \$250 million debt offering in January 2003.
8. Property	TXU Gas Company
Business	Intrastate natural gas distributor and pipeline operations in Texas
Meters in service	1,500,000 (at acquisition)
Acquisition date	October 1, 2004
Acquisition cost	\$1.9 billion cash (after closing adjustments and before transaction costs and expenses)
Regulatory body	Various municipalities we serve, with exclusive appellate jurisdiction by the Texas Railroad Commission
Accounting method	Purchase
Financing	Issued 9,939,393 shares of Atmos common stock (net proceeds of \$235.7 million) and issued \$1.7 billion in commercial paper backstopped by a senior unsecured revolving credit agreement. In October 2004, the commercial paper was paid off with the issuance of \$1.4 billion of senior unsecured notes and the issuance of 16.1 million shares of Atmos common stock (net proceeds of \$382.5 million before other offering costs).

The Company has also achieved several small acquisitions including Oceana Heights Gas Company in Thibodaux, Louisiana and distribution systems in Winn Parish and LaFourche Parish, Louisiana. In May 2000, we acquired the Missouri natural gas distribution assets of Associated Natural Gas for approximately \$32.0 million, serving approximately 48,000 meters. In March 2004, we acquired the natural gas distribution assets of ComFurT Gas Inc. for approximately \$2.0 million which served approximately 1,800 customers.

In May 2001, the Company's subsidiary, Atmos Power Systems, Inc., entered into a definitive agreement with the City of Bolivar, Tennessee Electric Department to construct a 20-megawatt electric generating plant and associated facilities which was completed by the end of fiscal 2001. In September 2002, Atmos Power Systems completed construction of a 20-megawatt natural gas fueled power plant in Tennessee which was placed in operation in October 2002.

In May 2011, we entered into a definitive agreement to sell all of our natural gas distribution assets located in Missouri, Illinois and Iowa to Liberty Energy (Midstates) Corporation, an affiliate of Algonquin Power & Utilities Corp. for a cash price of approximately \$124 million. The agreement contains terms and conditions customary for transactions of this type, including typical adjustments to the purchase price at closing, if applicable. The closing of the transaction is subject to the satisfaction of customary conditions including the receipt of applicable regulatory approvals.

GLOSSARY

Amortize - An allocation of cost to reflect a reduction to asset book value each year until only the salvage value, if any, remains.

Assets - Items of value owned by the company, typically items such as cash, property, and debts owed to the company.

Bcf - Abbreviation for 1,000,000,000 (one billion) cubic feet.

Balance sheet - A statement of financial position at a stated date that shows the assets, liabilities and shareholders' equity of a company.

Capitalize - To record and carry forward into future years any expenditure that will produce revenue or a benefit during those future years.

Cash equivalents - The company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Commercial service - Covers service to customers engaged in wholesale or retail trade, communications, finance, fisheries, forestry, government, insurance, real estate, transportation, etc., and to customers not directly involved in other classes of service.

Consolidated financial statements - Statements showing the financial condition and operating results of the parent and subsidiary companies as if they were one organization.

Contingent liability - An obligation that may arise in the future that relates to a past transaction or event. The obligation is deemed possible but not probable.

Current asset - Cash and any other items the company owns that will be converted to cash or useful goods or services within a year.

Current liability - A short-term indebtedness to be paid within a year.

Cushion gas - The gas required in a reservoir, used for storage of natural gas, so that reservoir pressure is such that the working gas may be recovered.

Deferred charges - Expenditures whose benefit will be realized in future years. The amounts will be charged against income over a period of years to properly match the expenses with the related benefit.

Deferred credits - Income items that have been received but not yet earned or liabilities incurred but not yet due. These will be recognized in the year they are earned.

Depreciation - An allocation of cost to reflect the gradual loss of productivity of a fixed asset by age or usage.

Deregulation - The act of ending certain federal government controls over the price of natural gas sold in interstate commerce.

Gross profit - Operating revenues less purchased gas cost.

Heating degree day - A heating degree day is equivalent to each degree that the average of the high and the low temperatures for a day is below 65 degrees. The greater the number of heating degree days, the colder the climate. Heating degree days are used in the natural gas industry to measure the coldness of weather experienced and to compare relative temperatures between one geographic area and another.

Industrial service - Covers service to customers engaged primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product. Also includes service to natural gas irrigation wells.

Infrastructure Program - A rate making program which allows natural gas utility companies the opportunity to include in their rate base annually approved capital costs incurred.

LDC - Local distribution company.

Liabilities - Amounts owed by the corporation to others.

Line of credit - Agreements by banks to make a loan not to exceed a specified amount when needed by the corporation.

Long-term debt - Debts to be repaid with a maturity of more than one year.

Mcf - Abbreviation for 1,000 cubic feet, which is the customary unit for measuring volumes of natural gas.

MMcf - Abbreviation for 1,000,000 (one million) cubic feet.

GLOSSARY (Continued)

Net income - All revenues less all costs of doing business.

Net income per share - Net income available to common shareholders divided by the weighted average number of shares of common stock outstanding during the period.

No notice service - A FERC Order 636 interstate pipeline service combining transportation, storage and balancing functions generally designed to allow an LDC shipper to receive pipeline services with limited prior scheduling or notice to the pipeline.

Operating income - Excess of revenues over the related expenses; income before federal income taxes and interest.

Peak-shaving - Using sources of energy, such as natural gas from storage, to supplement the normal amounts delivered to customers during peak-use periods. Using these supplemental sources prevents pipelines from having to expand their delivery facilities just to accommodate short periods of extremely high demand.

Pooling of interests - A business combination in which the voting stock of one company is acquired by another through an exchange of stock and not through the disbursement of cash or other resources. The reported income of the constituents for prior periods is combined and restated as income of the combined corporation.

Psia - Abbreviation for pounds per square inch absolute. It is a measure of pressure.

Public authority - A municipal, state, federal, school, county or precinct account, i.e., account with any governmental subdivision.

Purchase accounting - A method of accounting for a business combination in which one company is acquired by another by paying cash, transferring assets, or by issuing debt. The acquiring corporation records at its cost the acquired assets less liabilities assumed. The reported income of the acquiring corporation includes the operations of the acquired company after acquisition.

Residential service - Covers service to customers for domestic purposes (single, multifamily or mobile homes, etc.). In residential service, the number of housing units within a structure determines the customer classification.

Retained earnings - Cumulative earnings retained in the business.

Shareholders' equity - The financial investment shareholders have in the company. It is represented by the difference between total assets and total liabilities.

Stated value - The nominal or face value of a security. It is not related to the actual value of the stock or the company.

Subsidiary - A corporation owned by a parent company through ownership of the subsidiary's voting stock.

Unbundling - Disaggregation of the services historically provided by gas pipeline and distribution companies as a single service, consisting of transportation, storage, and purchase and resale of gas.

Underground gas storage fields - Natural gas reservoirs located near gas users into which gas may be pumped during periods of low demand and recovered on peak demand days. This increases gas supply on peak demand days without incurring peak day demand charges from gas suppliers.

Weather normalization adjustment (WNA) - Rate adjustments approved by certain regulatory commissions that allow a company to increase the base rate portion of customers' bills when weather is warmer than normal and decrease the base rate when weather is colder than normal.

Working capital - Excess of current assets over current liabilities.

Ensuring Safety
and Reliability



Voices for Safety



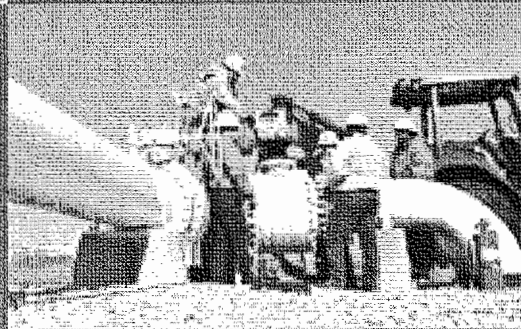
Graham Landell Perry
Senior Engineer

Dallas, TX

"I'm involved in the design of natural gas pipelines, measurement stations and regulator stations," explains Senior Engineer Landell Perry. "Our design of new state-of-the-art instrumentation and controls allows Atmos Energy to know immediately if there's a pressure spike and shut a line down remotely. Our goal as engineers is to find effective and efficient solutions to help protect our customers and deliver highly reliable natural gas transmission and distribution service."

A

**s engineers, it's our duty
to design the most effective
solutions for our customers
and communities.**



Cover: Mid-Tex Division Senior Engineer Landell Perry (right), Field Construction Coordinator Robert Parker and Crew Leader Royce Sharp inspect the installation of an actuator on an existing remote control valve for an Atmos Pipeline—Texas transmission line.

Above: The work involves close cooperation among teams from engineering and pipeline operations.

N

atural gas pipelines span 2.4 million miles across the United States—an extensive network that delivers the efficient, clean and abundant fuel we all rely on for

economic strength and national security. In the Atmos Energy system alone, our employees are responsible for about **77,000** miles of natural gas pipelines, serving more than 3,600 communities of all sizes in 2 states.

Ensuring safety and reliability of our gas transmission and distribution infrastructure stands as our highest goal.

Our team understands the requirements of pipeline safety, and they diligently carry out our policies and programs to maintain and modernize our pipeline network. They work to protect our customers, our employees, the public and our underground pipeline assets at all times.

In this report, 11 of our employees share how their attitudes and actions contribute to a culture of safety. These are our voices for safety—and they speak for the nearly **5,000** Atmos Energy team members who serve our customers and communities **every day**.

Danny Magnessack
Compliance Manager

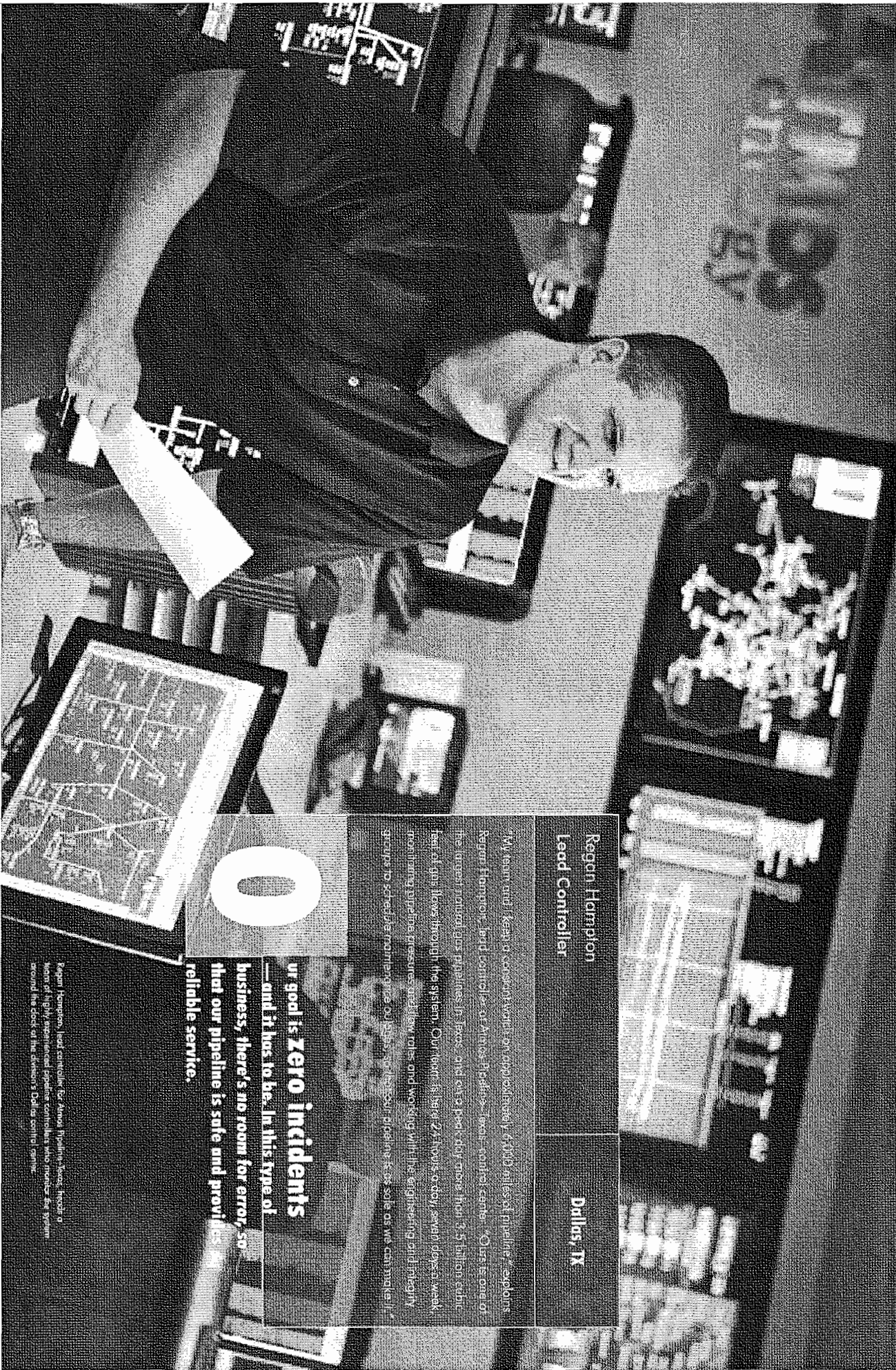
Metairie, LA

All states have pipelines safety requirements that go beyond the federal regulations," says Compliance Manager Danny Magnessack. "Compliance is responsible for making sure we meet or exceed the highest standard in each state we serve. Those codes include Operator Qualification, Pipeline Integrity Management, Public Awareness, Damage Prevention, Distribution Integrity Management, Control Room Management and more. The compliance world is always evolving and ever-changing."

We don't just follow the letter of the law;
we follow the **spirit of the law.**
We're constantly reviewing every aspect
of our operations. If we see a better way
of doing things, we pursue it.

**WARNING
GAS
PIPELINE**
Call 1-800-494-4989
for more information
Louisiana ONE CALL
1-800-272-3020
or 713.0175
ATMOS
1-800-494-4989

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Regan Hampton
Lead Controller

Dallas, TX

"My team and I keep a constant watch on approximately 6,000 miles of pipeline," explains Regan Hampton, lead controller at Atmos Pipeline's real-time control center. "Ours is one of the largest natural gas pipelines in Texas, and each peak-day moves from 3.5 billion cubic feet of gas flows through the system. Our team is here 24 hours a day, seven days a week, monitoring pipeline pressures and flow rates and working with the engineering and integrity groups to schedule maintenance on pipes and to deal with pipeline issues as well as we can manage."

Our goal is **Zero incidents** — and it has to be. In this type of business, there's no room for error, so that our pipeline is safe and provides reliable service.

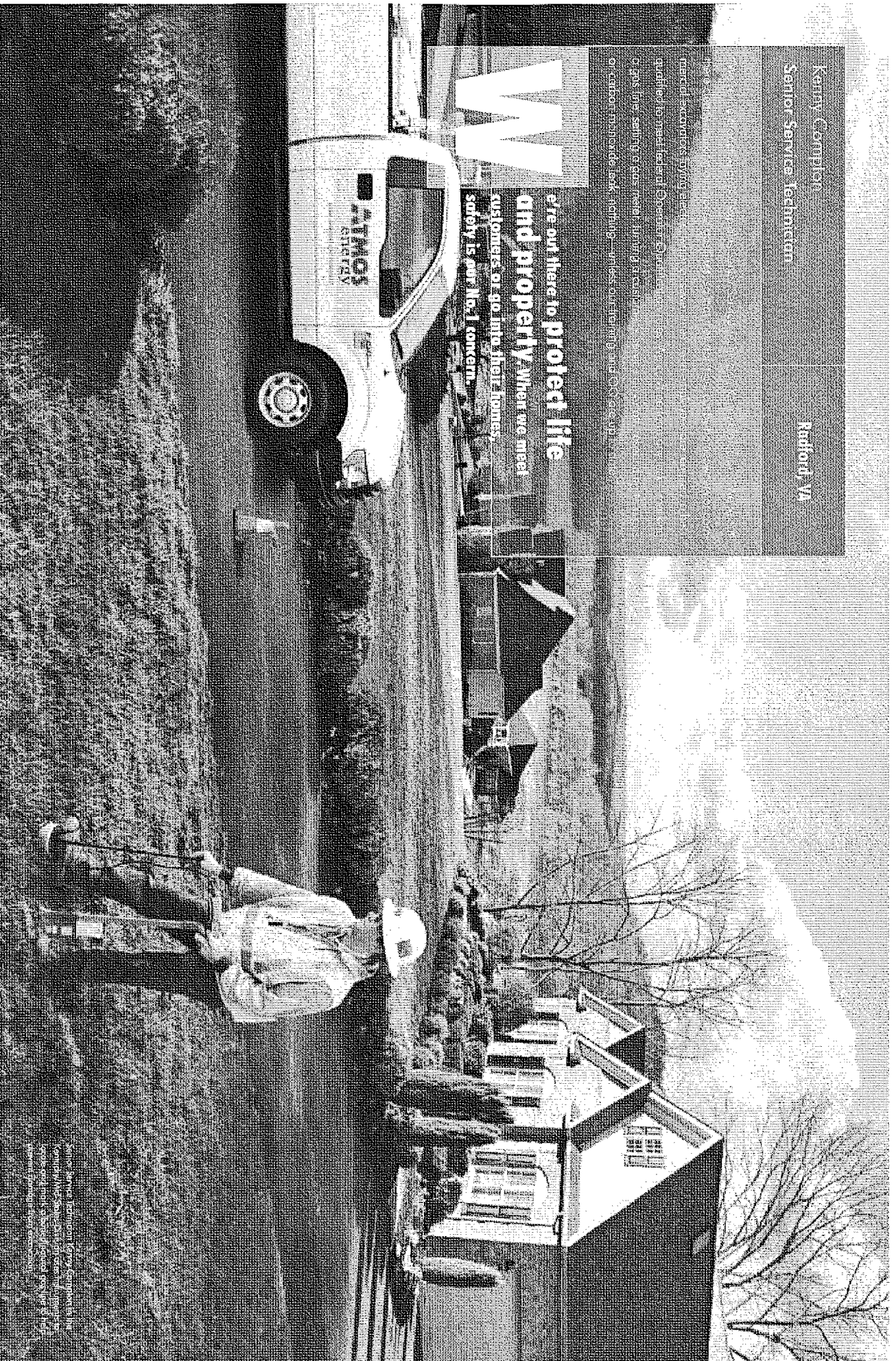
Regan Hampton, lead controller for Atmos Pipeline Texas, heads a team of highly experienced pipeline controllers who monitor the system around the clock at the company's Dallas control center.

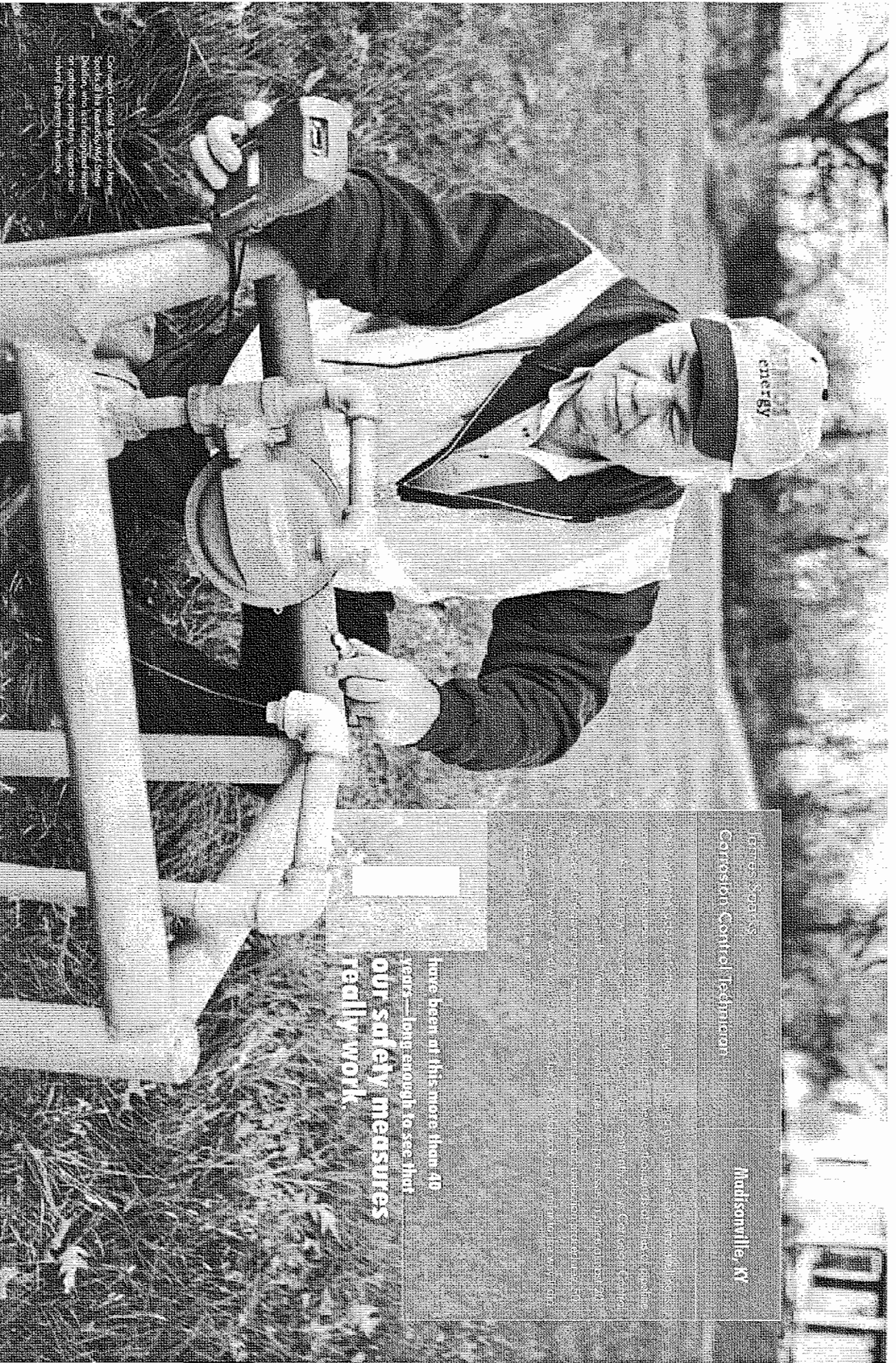
Kenny Campbell
Senior Service Technician

Rufford, VA

After a career in the military, Kenny Campbell is a qualified professional with a proven track record of providing exceptional customer service. He is a safety conscious professional with a strong background in customer service and a commitment to providing the highest quality of service to our customers.

W e're out there to protect life and property. When we meet customers or go into their homes, safety is our No. 1 concern.





JAMES ROGERS

Corrosion Control Technician

Morrisville, NC

have been at this more than 40 years—long enough to see that **our safety measures really work.**

Corrosion Control Technician James Rogers of the Kentucky Nuclear Division, who has received several national awards for his work on nuclear decommissioning, inspects and rubs a pipe assembly in Kentucky.

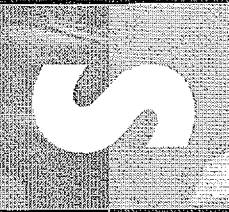


Amie Steward
Senior Financial Analyst

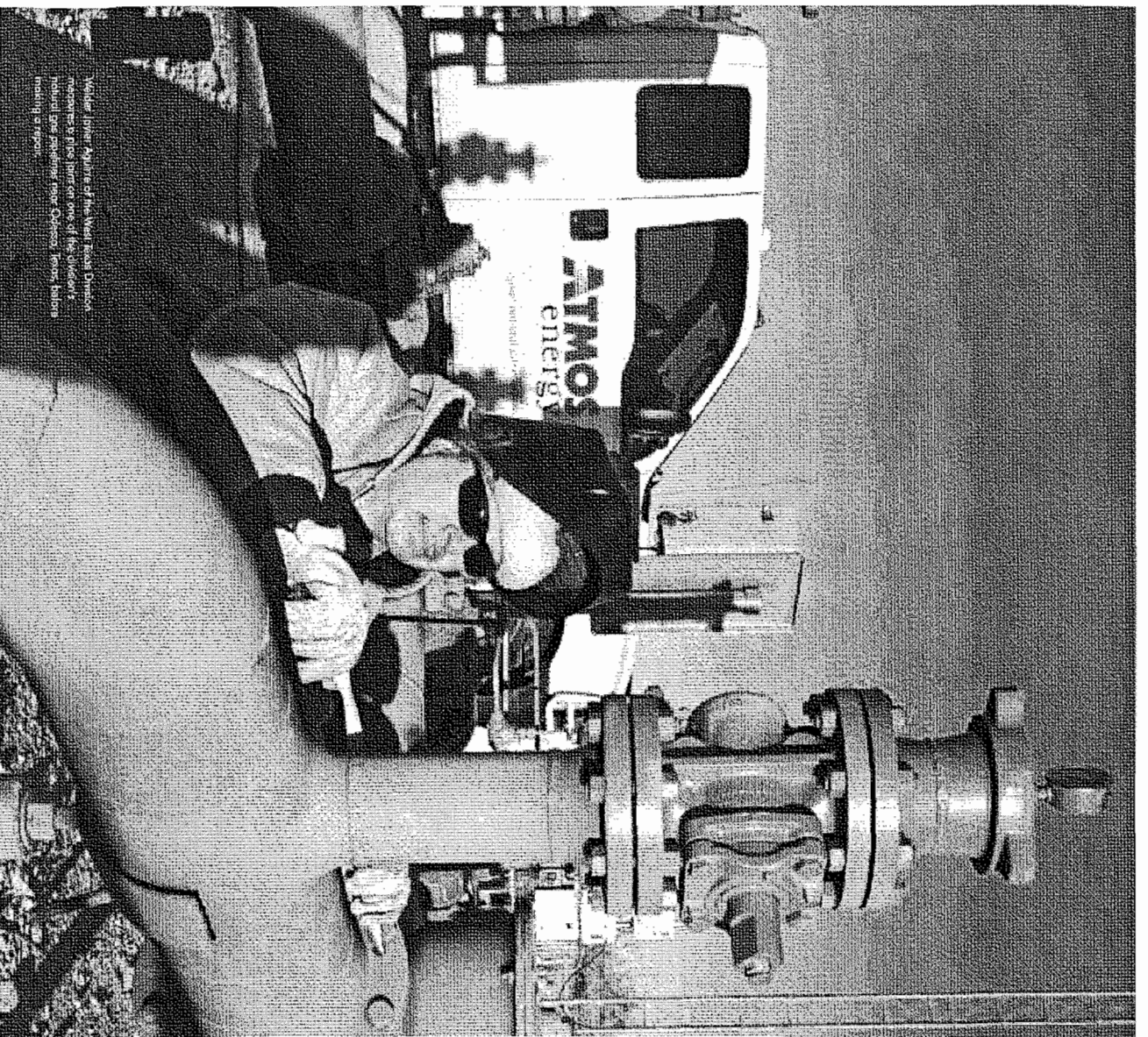
Over the past several years, Amie has been instrumental in the development of the company's financial strategy. She has worked closely with management to identify areas of opportunity and to develop solutions that will drive the company's growth. Amie has also been instrumental in the development of the company's financial reporting process, ensuring that all financial data is accurate and up-to-date.

Flora Wood, MS

Flora Wood, MS, is a Senior Financial Analyst at Alton Energy. She has been instrumental in the development of the company's financial strategy, including the implementation of the new financial reporting system. She has also been instrumental in the development of the company's financial forecasting process, ensuring that all financial data is accurate and up-to-date.



Some safety activities are mandated, but Alton Energy invests in the highest standards of safety and compliance.



Welder Javier Aguirre of the West Texas District inspects a pipe joint on one of the Odessa's industrial gas pipelines after Odessa. Texas, before making a repair.

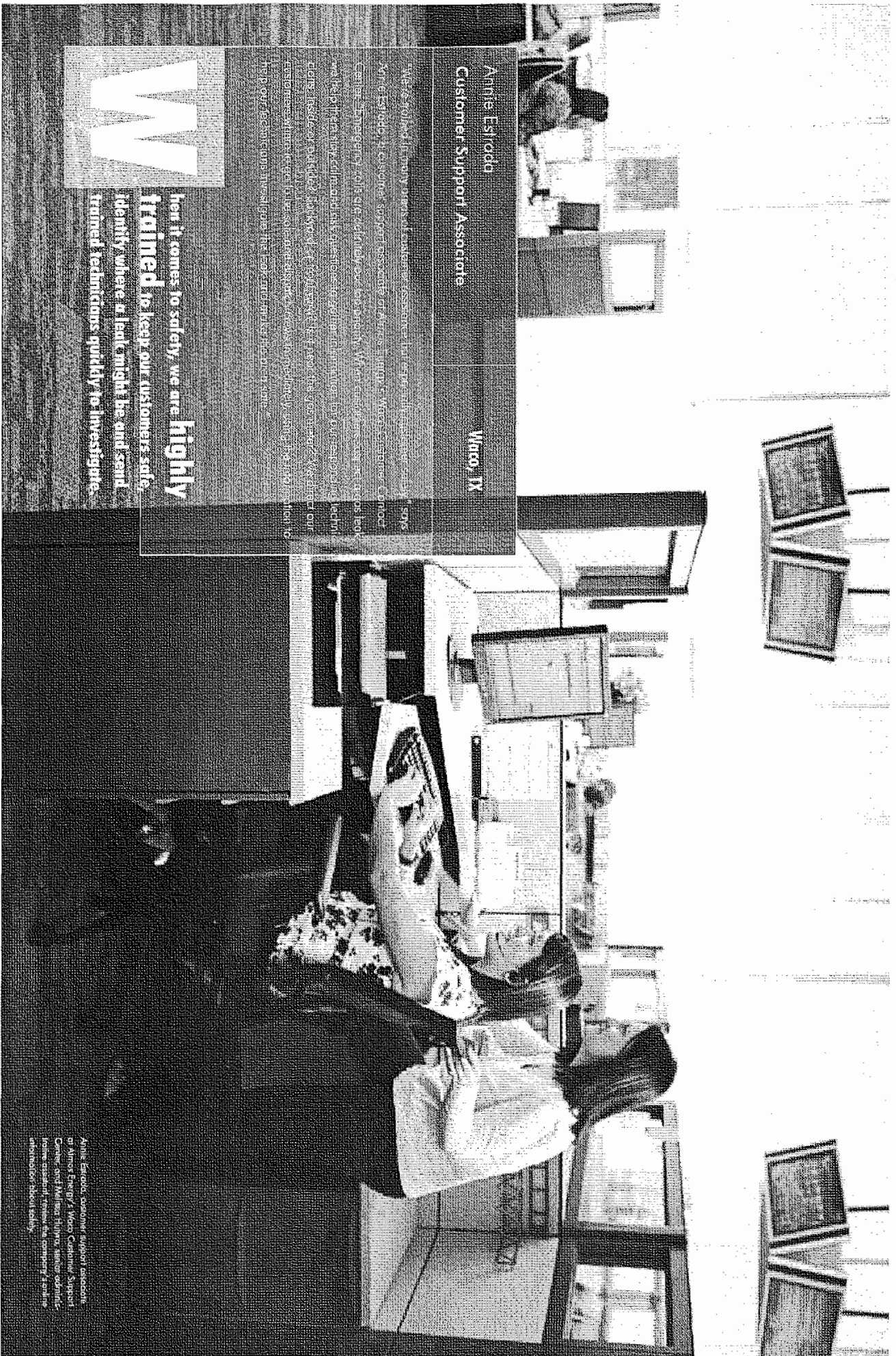
Francisco Javier Aguirre
Welder - 1

Odessa, TX

After I leave the house for work each morning, the first thing that comes to my mind is safety," says Carlos Mendez, Javier Aguirre. "It's most important thing for me to stay home, to prevent any injuries, events that would endanger my life. The first thing I do is to check the community where we're working. We check the system pressure maps and work closely with the engineering team and our supervisors to make sure we follow the correct procedures. We take great pride in our work."

B

esides welding safely, we clear the area of any flammable brush or debris that could catch fire. **Checking the conditions around a work site protects everyone.**



Annie Estrella
Customer Support Associate

Waco, TX

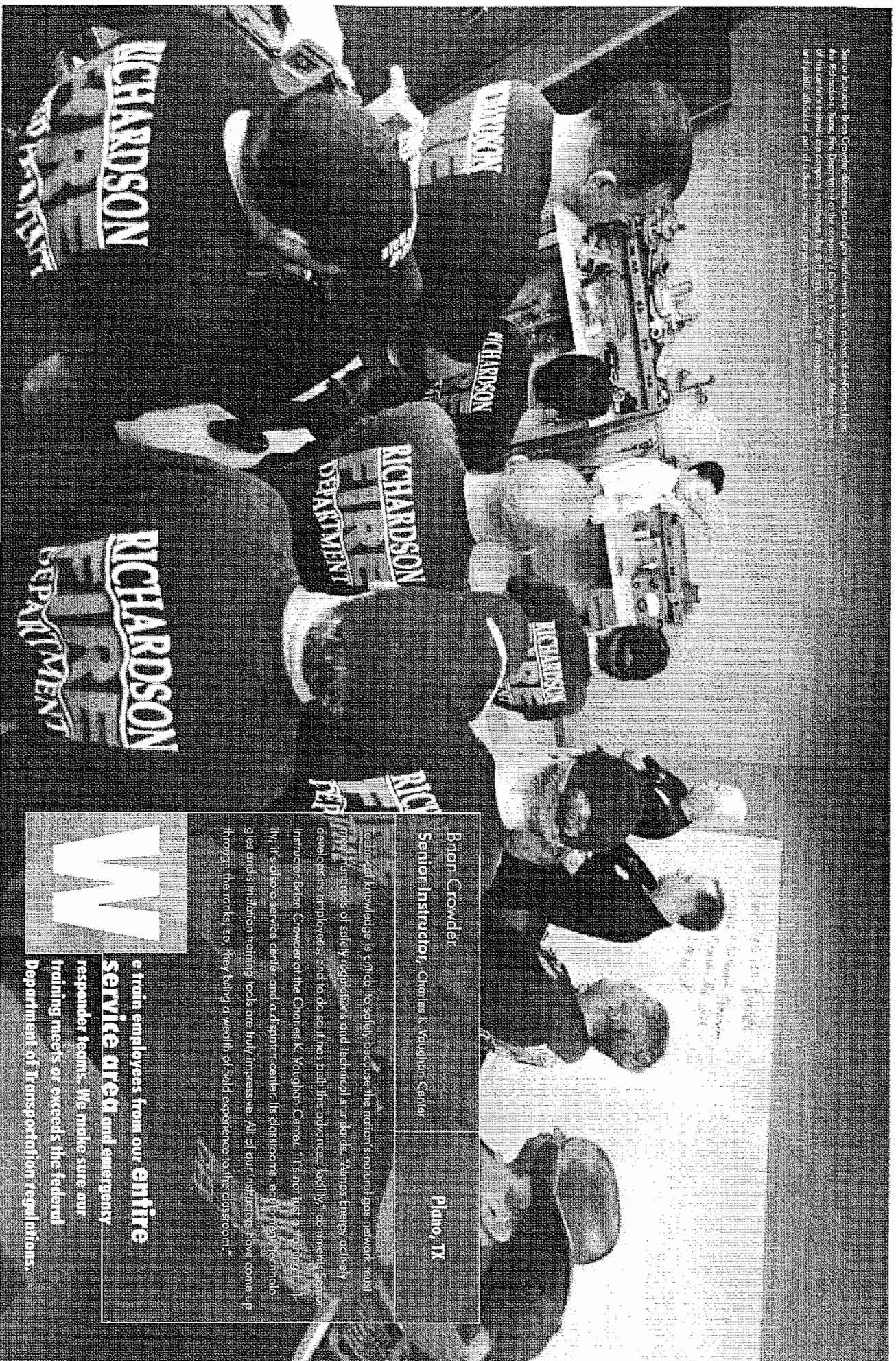
"We're so proud of our primary support associate, Annie Estrella, for being such a valuable team member," says Annie Estrella, a customer support associate at Amgen Energy. "Annie is a hard worker, a team player, and she's always willing to go above and beyond for our customers. We're so lucky to have her on our team. Annie is a great role model for our other support associates. She's always willing to help our customers and she's always willing to help our colleagues. Annie is a great role model for our other support associates. She's always willing to help our customers and she's always willing to help our colleagues."

W

hen it comes to safety, we are **highly trained** to keep our customers safe. **Identify where a leak might be and send trained technicians quickly to investigate.**

Annie Estrella, customer support associate at Amgen Energy's Waco Customer Support Center, and her team fulfill a service-oriented mission: to ensure the company's safety information about safety.

Senior Instructor Brian Crowder teaches natural gas fundamentals with a team of employees from his Richardson-based Fire Department at the company's Charles K. Youghin Center. Ammos Energy, LLC's training and development programs are staffed by the best talent in the industry, and all our public activities are part of a commitment to safety, integrity, and environmental stewardship.



Brian Crowder
Senior Instructor, Charles K. Youghin Center

Plano, TX

Technical knowledge is critical to safety because the nation's natural gas network needs the highest levels of safety, regulations and technical standards. "Ammos Energy actively develops its employees and to do so it has built this advanced facility," comments Senior Instructor Brian Crowder of the Charles K. Youghin Center. "It's not just a training facility; it's also a service center and a dispatch center." Its classrooms, and particularly technical and simulation training tools are truly impressive. All of our instructors have come up through the ranks, so they bring a wealth of field experience to the classroom."

We train employees from our entire service area and emergency responder teams. We make sure our training meets or exceeds the federal Department of Transportation regulations.

Brian Magrens, CEO of Atmos Energy, is shown in a classroom setting, interacting with a group of children. The children are seated at desks, and some are raising their hands. The classroom has a whiteboard and a poster on the wall. The text is oriented vertically along the right edge of the image.

Brian Magrens
 Manager of Public Affairs

Greeley, CO

Besides working with public officials and the media, we visit schools to help educate families about the available benefits of natural gas. As a "natural gas" manager, Brian Magrens of Atmos Energy has found that the most effective way to educate the public is through hands-on learning. In his classroom, Brian Magrens has found that the most effective way to educate the public is through hands-on learning. In his classroom, Brian Magrens has found that the most effective way to educate the public is through hands-on learning.

W

e help kids at school understand
 how natural gas works, **what it**
smells like and what to do if
 they smell it.

Kim Cocklin (seated) and CEO of Atmos Energy Corporation, and Atmos' most successful and longest-serving president, Jim Ivers (standing), are joined by 10 other employees, the staff of Atmos Energy's state-of-the-art training center, and a group of Atmos Energy's president's award winners in a ceremony celebrating their contribution to safety.



Kim R. Cocklin
President and CEO

Dallas, TX

“During a modern day, every day critical transportation event, our employees, our customers and the communities we serve,” says Atmos President and CEO Kim R. Cocklin, “the motto generally define safety as ‘pipelines in place.’ It takes so much more than that. It demands persistence, safety, in their homes, communities and in the workplace. Because the class engineering and the most reliable techniques. We respect our employees, not only to work safely, but also to help their team members to do so well.”

We train employees to “coach in the moment” both to point out when something could be done in a better way and to praise work done safely.

To Our Shareholders

Atmos Energy Corporation achieved substantial results in fiscal 2011. Our track record of creating shareholder value continued through consistent earnings-per-share growth. We also marked 28 years of consecutive annual dividend increases, after including all mergers and acquisitions.

Our strategy is focused on maximizing the value of our regulated assets. It seeks to

- maximize our regulated earnings capability from our utility and pipeline operations,
- complement our regulated operations with energy services provided by our nonregulated business unit, and
- enhance shareholder value through prudent acquisitions and growing the rate base of our regulated companies.

In fiscal 2011, we achieved the following highlights.

- We enhanced the safety and reliability of our distribution system by replacing or adding more than 450 miles of natural gas pipelines.
- With our customers, we successfully resolved 19 rate filings, which are expected to increase annual operating income by more than \$72 million.
- We strengthened our balance sheet going forward by impairing two natural gas gathering systems and a proposed natural gas storage project.
- We moved to become more geographically efficient by agreeing to sell our Missouri, Illinois and Iowa distribution assets for approximately \$124 million.
- We benefited financially from unwinding two interest-rate agreements called Treasury locks, which we no longer needed, and from upgrades by two of the three major credit rating agencies.

Financial Results

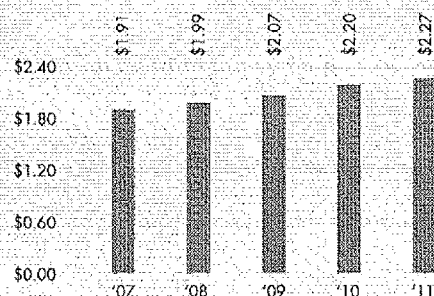
Earnings per diluted share increased by 7 cents over the \$2.20 earned in fiscal 2010 to \$2.27, marking our ninth consecutive year of higher annual earnings.

Consolidated net income rose from \$205.8 million in fiscal 2010 to \$207.6 million in fiscal 2011. Operating revenues for the fiscal year were \$4.3 billion.

We paid cash dividends of \$1.36 per share, and in November 2011 the board of directors raised the dividend by 2 cents a share for an annual indicated rate in fiscal 2012 of \$1.38 per share. Our dividend payout ratio is 60 percent currently, as compared to 67 percent five years ago.

Our capital expenditures increased by \$80.4 million, year

Net Income per Diluted Share



Earnings per diluted share have increased steadily during the past five years due to our commitment to invest in system modernization, which has added to our utility rate base.

over year, to \$623.0 million. Approximately 70 percent of that spending was invested to modernize our gas distribution infrastructure and to enhance the safety and reliability of our pipeline system.

We continued to improve our rate designs and to seek rate settlements to avoid costly litigation.

Regulatory authorities approved approximately \$72 million in annual operating income increases from rate filings. In one of the settlements, the Railroad Commission of Texas decided a base rate case filed in 2010 by our Atmos Pipeline-Texas Division, resulting in an increase in annual operating income of about \$20 million.

In our nonregulated operations, we recorded noncash charges of \$30.3 million for operations that no longer offered reasonable prospects to meet our investment objectives. The cumulative adjustments lowered fiscal 2011 diluted earnings per share by about 21 cents.

Offsetting these impairment charges was a one-time \$27.8 million pre-tax cash gain from unwinding two Treasury lock agreements with a cumulative notional value of \$250 million. The Treasury locks, which are financial agreements for locking in interest rates for future debt issuances, were no longer needed after we cancelled an anticipated debt offering. In addition, we recorded a \$5 million one-time benefit from an administrative settlement of various income tax positions. These gains improved earnings per diluted share by about 24 cents.

Shareholder value was further enhanced through our repur-

chase in fiscal 2011 and fiscal 2010 of more than 3.3 million shares of Atmos Energy common stock at an effective price of \$29.99. The repurchased stock improved fiscal 2011 earnings per diluted share by about 8 cents a share. In addition, we plan to retire up to 5 million more shares over the next five years through our new share repurchase program.

During fiscal 2011, we strengthened our credit profile by reducing the company's number of credit facilities, interest costs and weighted average cost of debt. We received credit rating upgrades by Moody's Investors Service to Baa1 and by Fitch to A-, and Standard & Poor's reaffirmed its rating of BBB+.

Operational Developments

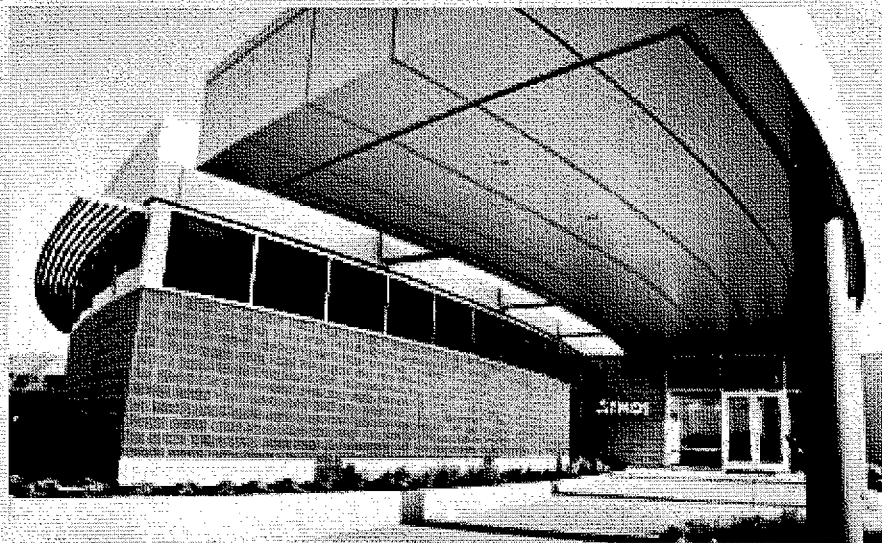
Our focus on modernizing our distribution system to ensure continued safety and reliability included many projects in all divisions to replace cast iron, steel mains and vintage distribution pipelines.

The largest of these projects is a steel service line replacement program in the Mid-Tex Division. The division made steady progress on its plan to make 100,000 line replacements by September 2012. Steel service lines installed from the 1940s through the 1960s are being converted to 1/2-inch-to-2-inch polyethylene pipe in more than 40 cities throughout the division.

Along with safety, we invested in major projects to provide excellent customer service. Development advanced from the design phase to the build phase on a new customer service software system that will improve the handling of our customer relationships, billing and communication. About 250 employees are involved in the project, with conversion to the new system expected in May 2013.

We also dedicated an \$18.5 million customer contact center in Amarillo, Texas. The 52,500-square-foot facility replaced the company's original Amarillo call center, which opened in 1998. The new center features advanced telecommunications and information technologies to help handle a peak of approximately 1,900 calls an hour, ergonomic workstations for the center's 150 agents, a new dispatch arena and design features to increase energy performance and reduce waste. Atmos Energy is seeking LEED® silver certification* for the facility.

In May 2011, we entered into a definitive agreement to sell all of our Missouri, Illinois and Iowa gas distribution assets for a cash price of approximately \$124 million. These operations, which serve some 84,000 meters in 189 communities, are being purchased by Liberty Energy (Midstates) Corp., an affiliate of Algonquin Power & Utilities Corp. The sale is expected to close in 2012 after regulatory approvals are granted. Selling these assets will allow us to better focus our distribution operations in



In September, we opened Atmos Energy's new Amarillo Customer Contact Center to help ensure excellence in serving our customers.

our remaining nine states. Today about three-fourths of our utility operations are located in Texas, Louisiana and Mississippi.

In January and February 2011, hundreds of company employees dealt with frigid cold and record snowfall. Many spent days away from home keeping regulator stations operating and assisting customers. We appreciate our employees' dedication and concern for ensuring the safety and comfort of our customers.

As a testament to its operations, engineering and foresighted improvements, Atmos Pipeline-Texas successfully handled one of the largest peak-day demands in its history. Transmission volumes on February 2 exceeded 3.6 billion cubic feet (Bcf), which equaled the previous historical high in 1996, as temperatures remained below freezing for nearly 10 days across North Texas.

The pipeline, which is a primary transporter of natural gas to our Mid-Tex Division, met all its firm service obligations to human-needs gas customers during the cold wave. That same day, it also set a record of 2.5 Bcf in gas deliveries to our Mid-Tex Division and other North Texas local distribution companies.

During 2011, our nonregulated operations experienced declines in margins caused by weak natural gas market fundamentals, which provided fewer opportunities for favorable trading and asset optimization.

Although nonregulated gas sales volumes increased in fiscal 2011 by 9 percent to 384.8 Bcf over fiscal 2010 volumes, unit margins trended lower due to increased competition, lower basis spreads and continued depressed conditions of the economy. Atmos Energy Marketing remains a strong, regional leader in gas marketing and large-user services, and its results typically supplement earnings from our regulated distribution operations. AEM markets gas through physical delivery and maintains a conservative trading portfolio.

Employees in these operations worked diligently during the year to grow their customer base and sales volumes. We believe

that Atmos Energy Marketing is stronger today than most of its competitors because it has successfully retained customers and won new business even under difficult conditions.

Board and Management Changes

We express our deep appreciation to Richard W. Cardin and Phillip E. Nichol who both retired from the board of directors in February 2011. Mr. Cardin, with 14 years of service as a director, also retired as chairman of the board's Audit Committee, and Mr. Nichol, with nearly 26 years of service, also retired as chairman of the Nominating and Corporate Governance Committee. These two directors contributed significantly to the company's growth and success, and we thank them for their dedication and service to our shareholders, customers and employees.

In November 2011, Marvin L. Sweetin was promoted to senior vice president, utility operations. Marvin joined Atmos Energy in 2000 after working for 13 years in the oil and gas industry. He has led our procurement, technical training and customer-service organizations as well as our enterprisewide Utility Operations Council. He has demonstrated a proven ability to control costs, improve operations and serve our customers well. In his new position, he serves on the company's Management Committee.

Favorable Future Outlook

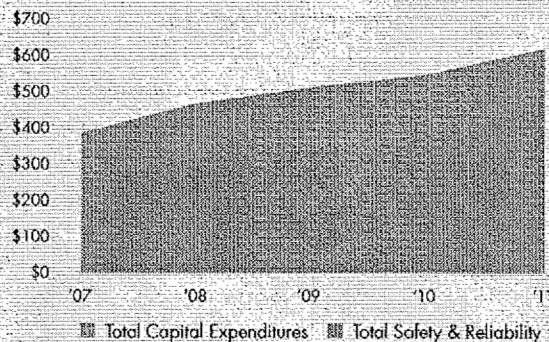
The predictable and stable contributions from our regulated operations remain the cornerstone of our earnings framework. Although our nonregulated operations suffered because of tight market conditions this past year, Atmos Energy Marketing retained virtually all of its major gas marketing customers and added new ones. Its future prospects continue to complement the company's base earnings.

We intend to continue to invest—and our regulators have long approved of this goal—large amounts of capital needed to continually modernize our gas delivery system and safeguard our communities. We expect our capital expenditures in fiscal 2012 will range between \$630 million and \$650 million.

Our regulated utility rate base at the end of fiscal 2011 totaled about \$4 billion. We expect the rate base will grow at a compound annual rate between 6.0 percent and 6.5 percent during the next five years. On average, this could add \$50 million to \$60 million annually in operating income.

Investing in our Texas intrastate transmission and storage operations promises not only to benefit our regulated distribution customers, but also to aid the state's natural gas producers in bringing more gas to market in Texas and elsewhere. Atmos Pipeline—Texas' approximately 6,000-mile system crosses the state from far West Texas to near the Louisiana border and from the Oklahoma border south to near Houston. It is strategically located to transport Barnett shale gas as well as more production from other shale gas basins now under development in the state.

The competitive price of natural gas and its many other benefits—it's clean, abundant, efficient and domestic—make our product the most likely fuel to meet the United States' energy needs for decades to come. As the economy improves, we be-



On average during the past five years, 68 percent of Atmos Energy's total capital expenditures have been dedicated to system modernization and expansion to provide safe and reliable distribution operations.

lieve natural gas will become the fuel of choice for new housing, factories, power plants and alternative transportation.

Growing through acquisitions will continue to be part of our future strategy. We have an enviable record of acquiring utility properties with little dilution and integrating them successfully. For example, during the past decade, most natural gas distribution merger or acquisition transactions cost their acquirers about 10 times EBITDA¹, but ours averaged 7 to 8.5 times EBITDA.

We are a patient acquirer; we have made 10 major acquisitions since 1986. We also are one of the most efficient utility operators in the country, compared to our peers. We plan to pursue the acquisition of operations that we can run successfully and that make sense financially.

Our balance sheet is strong, with 48 percent equity at September 30, 2011. At fiscal year-end, we had \$1.1 billion of total borrowing capacity, giving us ample liquidity for future needs and growth.

Taken altogether, we believe these strong, positive factors signify a favorable future outlook for Atmos Energy. For fiscal 2012, we expect our earnings will increase to between \$2.30 and \$2.40 per diluted share, excluding unrealized margins.

We appreciate the confidence shown by you, our investors, as well as by our 5,000 employees and our more than 3 million natural gas distribution customers. As Executive Chairman Robert W. Best has noted in previous annual reports, our purpose in business is to serve all our stakeholders—and to serve you well. That always stands as our No. 1 "blue chip" goal.

Kim R. Cocklin
President and Chief Executive Officer
November 22, 2011

^{*} LEED[®] stands for Leadership in Energy and Environmental Design and is a registered trademark of the nonprofit U.S. Green Building Council.

¹ EBITDA, a common financial measure, stands for earnings before interest, taxes, depreciation and amortization.

Financial Highlights

Year Ended September 30,

2011

Operating revenues	\$ 4,577,484	\$ 4,719,835	(7.9)%
Gross profit	\$ 1,327,241	\$ 1,337,505	(0.8)%
Natural gas distribution net income — continuing operations	\$ 194,001	\$ 118,383	30.1%
Natural gas distribution net income — discontinued operations	8,217	7,566	15.2%
Regulated transmission and storage net income	57,415	41,486	26.3%
Nonregulated net income (loss)	(2,582)	38,404	(119.6)%
Total	\$ 207,401	\$ 205,839	0.9%
Total assets	\$ 7,282,874	\$ 6,763,791	7.7%
Total capitalization*	\$ 4,461,638	\$ 3,987,899	11.9%
Net income per share from continuing operations — diluted	\$ 2.17	\$ 2.12	2.4%
Net income per share from discontinued operations — diluted	\$ 0.10	\$ 0.08	25.0%
Net income per share — diluted	\$ 2.27	\$ 2.20	3.2%
Cash dividends per share	\$ 1.36	\$ 1.34	1.5%
Book value per share at end of year	\$ 24.98	\$ 24.16	3.4%
Natural gas distribution throughput — continuing operations (MMcf)	407,369	438,535	(6.7)%
Natural gas distribution throughput — discontinued operations (MMcf)	4,651	15,640	(6.3)%
Consolidated natural gas distribution throughput (MMcf)	424,020	454,175	(6.6)%
Consolidated regulated transmission and storage transportation volumes (MMcf)	455,012	428,599	1.5%
Consolidated nonregulated delivered gas sales volumes (MMcf)	334,799	353,853	8.7%
Heating degree days [†]	2,738	2,780	(1.7)%
Degree days as a percentage of normal [†]	92%	102%	(2.9)%
Meters in service at end of year	3,233,191	3,186,040	0.9%
Return on average shareholders' equity	9.1%	9.1%	—
Shareholders' equity as a percentage of total capitalization (including short-term debt) at end of year	48.3%	48.7%	(0.8)%
Shareholders of record	18,686	19,738	(5.4)%
Weighted average shares outstanding — diluted (000s)	90,652	92,422	(1.9)%

* Total capitalization represents the sum of shareholders' equity and long-term debt, excluding current maturities.

[†] Heating degree days are adjusted for service areas with weather-normalized operations.

Summary Annual Report

The financial information presented in this report about Atmos Energy Corporation is condensed. Our complete financial statements, including notes as well as management's discussion and analysis of financial condition and results of operations, are presented in our *Annual Report on Form 10-K*. Atmos Energy's chief executive officer and its chief financial officer have executed all certifications with respect to the financial statements contained therein and have completed management's report on internal control over financial reporting, which are required under the Sarbanes-Oxley Act of 2002 and all related rules and regulations of the Securities and Exchange Commission. Investors may request, without charge, our *Annual Report on Form 10-K* for the fiscal year ended September 30, 2011, by calling Investor Relations at 972-855-3729 between 8 a.m. and 5 p.m. Central time. Our *Annual Report on Form 10-K* also is available on Atmos Energy's website at www.atmosenergy.com. Additional investor information is presented on pages 35 and 36 of this report.

Atmos Energy at a Glance

Year ended September 30,

2011

2010

Meters in service

Residential	2,929,414	2,910,672
Commercial	270,774	262,778
Industrial	2,067	2,090
Public authority and other	10,584	10,500
Total meters	<u>3,212,839</u>	<u>3,186,040</u>

Heating degree days*

Actual (weighted average)	2,739	2,780
Percent of normal	99.4	102%

Natural gas distribution sales volumes — continuing operations (MMcf)

Residential	161,912	185,143
Commercial	91,215	99,924
Industrial	18,737	18,714
Public authority and other	10,482	10,107
Total	<u>281,436</u>	<u>313,888</u>

Natural gas distribution transportation volumes — continuing operations (MMcf)

	142,576	128,965
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Total natural gas distribution throughput — continuing operations (MMcf)

	424,012	442,853
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Natural gas distribution sales volumes — discontinued operations (MMcf)

	5,461	8,740
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Natural gas distribution transportation volumes — discontinued operations (MMcf)

	2,139	6,900
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Intersegment activity (MMcf)

	14,454	(4,318)
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Consolidated natural gas distribution throughput (MMcf)

	<u>421,020</u>	<u>454,175</u>
--	----------------	----------------

Consolidated regulated transmission and storage transportation volumes (MMcf)

	<u>425,012</u>	<u>428,599</u>
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Consolidated nonregulated delivered gas sales volumes (MMcf)

	<u>33,729</u>	<u>353,853</u>
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Operating revenues (000s)

Natural gas distribution sales revenues		
Residential	\$ 1,780,723	\$ 1,784,051
Commercial	698,146	787,433
Industrial	106,569	110,280
Public authority and other	162,176	70,402
Total gas distribution sales revenues	<u>2,747,614</u>	<u>2,752,166</u>
Transportation revenues	52,312	58,511
Other gas revenues	26,629	31,091
Total natural gas distribution revenues	<u>2,826,555</u>	<u>2,841,768</u>
Regulated transmission and storage revenues	87,141	97,023
Nonregulated revenues	1,222,319	1,781,044
Total operating revenues (000s)	<u>\$ 4,135,815</u>	<u>\$ 4,719,835</u>

Other statistics

Gross plant (000s)	\$ 6,875,722	\$ 6,542,318
Net plant (000s)	\$ 5,279,918	\$ 4,793,075
Miles of pipe	76,805	77,157
Employees	4,929	4,913

* Heating degree days are adjusted for service areas with weather-normalized operations.

Condensed Consolidated Balance Sheets

Year Ended September 30
 Dollar in thousands, except per share

2011

Assets

Property, plant and equipment

\$ 6,607,532 \$ 6,384,396

Construction in progress

209,242 157,922

Less accumulated depreciation and amortization

6,316,792 6,542,318

Net property, plant and equipment

1,668,876 1,749,243

6,447,918 4,793,075

Current assets

Cash and cash equivalents

131,419 131,952

Accounts receivable, less allowance for doubtful accounts of
 \$7,440 in 2011 and \$12,701 in 2010

279,303 273,207

Gas stored underground

239,760 319,038

Other current assets

316,475 150,995

Total current assets

610,956 875,192

Goodwill and intangible assets

740,207 740,148

Deferred charges and other assets

388,273 355,376

\$ 7,232,871 \$ 6,763,791

Capitalization and Liabilities

Shareholders' equity

Common stock, no par value (stated at \$.005 per share);
 200,000,000 shares authorized; issued and outstanding:
 2011 - 90,296,482 shares, 2010 - 90,164,103 shares

\$ 451 \$ 451

Additional paid-in capital

1,732,935 1,714,364

Accumulated other comprehensive loss

(48,460) (23,372)

Retained earnings

379,455 486,905

Shareholders' equity

2,135,421 2,178,348

Long-term debt

Total capitalization

2,296,117 1,809,551

4,461,538 3,987,899

Current liabilities

Accounts payable and accrued liabilities

291,266 266,208

Other current liabilities

367,563 413,640

Short-term debt

206,396 126,100

Current maturities of long-term debt

2,484 360,131

Total current liabilities

867,598 1,166,079

Deferred income taxes

960,093 829,128

Regulatory cost of removal obligation

428,937 350,521

Deferred credits and other liabilities

564,495 430,164

\$ 7,232,871 \$ 6,763,791

Condensed Consolidated Statements of Income

Year Ended September 30,

2011 2010 2009

Operating revenues			
Natural gas distribution segment	\$ 2,511,343	\$ 2,842,638	\$ 2,884,796
Regulated transmission and storage segment	219,379	203,013	209,658
Nonregulated segment	2,024,353	2,146,658	2,283,988
Intersegment eliminations	(423,423)	(472,474)	(509,331)
	<u>4,331,653</u>	<u>4,719,835</u>	<u>4,869,111</u>
Purchased gas cost			
Natural gas distribution segment	1,487,459	1,820,627	1,887,192
Regulated transmission and storage segment	—	—	—
Nonregulated segment	1,257,893	2,032,567	2,169,880
Intersegment eliminations	(329,759)	(470,864)	(507,639)
	<u>2,415,593</u>	<u>3,382,330</u>	<u>3,549,433</u>
	<u>1,916,060</u>	<u>1,337,505</u>	<u>1,319,678</u>
Gross profit			
Operating expenses			
Operation and maintenance	449,290	460,513	485,704
Depreciation and amortization	227,099	211,589	211,984
Taxes, other than income	173,683	188,252	180,242
Asset impairments	60,970	—	5,382
Total operating expenses	<u>869,042</u>	<u>860,354</u>	<u>883,312</u>
Operating income	<u>471,959</u>	<u>477,151</u>	<u>436,366</u>
Miscellaneous income (expense), net	21,499	(156)	(3,067)
Interest charges	152,856	154,360	152,638
Income from continuing operations before income taxes	<u>319,599</u>	<u>322,635</u>	<u>280,661</u>
Income tax expense	113,659	124,362	97,362
Income from continuing operations	<u>199,940</u>	<u>198,273</u>	<u>183,299</u>
Income from discontinued operations, net of tax (\$5,502, \$4,425 and \$2,929)	<u>36,712</u>	<u>7,566</u>	<u>7,679</u>
Net income	<u>\$ 236,652</u>	<u>\$ 205,839</u>	<u>\$ 190,978</u>
Basic earnings per share			
Income per share from continuing operations	\$ 2.13	\$ 2.14	\$ 1.99
Income per share from discontinued operations	0.10	0.08	0.09
Net income per share — basic	<u>\$ 2.23</u>	<u>\$ 2.22</u>	<u>\$ 2.08</u>
Diluted earnings per share			
Income per share from continuing operations	\$ 2.12	\$ 2.12	\$ 1.98
Income per share from discontinued operations	0.10	0.08	0.09
Net income per share — diluted	<u>\$ 2.22</u>	<u>\$ 2.20</u>	<u>\$ 2.07</u>
Weighted average shares outstanding:			
Basic	90,201	91,852	91,117
Diluted	90,552	92,422	91,620

Condensed Consolidated Statements of Cash Flows

Year Ended September 30,

2011

Cash Flows from Operating Activities

Net income	\$ 207,600	\$ 205,839	\$ 190,978
Adjustments to reconcile net income to net cash provided by operating activities:			
Asset impairments	30,270	—	5,382
Depreciation and amortization:			
Charged to depreciation and amortization	243,356	216,960	217,208
Charged to other accounts	228	173	94
Deferred income taxes	7,363	196,731	129,759
Stock-based compensation	1,584	12,655	14,494
Debt financing costs	2,438	11,908	10,364
Other	(961)	(1,245)	(1,177)
Changes in assets and liabilities	(26,826)	83,455	352,131
Net cash provided by operating activities	462,841	726,476	919,233

Cash Flows Used in Investing Activities

Capital expenditures	(542,935)	(542,636)	(509,494)
Other, net	(19,323)	(66)	(7,707)
Net cash used in investing activities	(562,258)	(542,702)	(517,201)

Cash Flows from Financing Activities

Net increase (decrease) in short-term debt	83,936	54,268	(283,981)
Net proceeds from issuance of long-term debt	394,466	—	445,623
Settlement of Treasury lock agreements	20,072	—	1,938
Unwinding of Treasury lock agreements	27,803	—	—
Repayment of long-term debt	(360,131)	(131)	(407,353)
Cash dividends paid	(124,011)	(124,287)	(121,460)
Repurchase of common stock	—	(100,450)	—
Repurchase of equity awards	(5,399)	(1,191)	—
Issuance of common stock	(7,274)	8,766	27,687
Net cash provided by (used in) financing activities	42,062	(163,025)	(337,546)
Net increase (decrease) in cash and cash equivalents	(533)	20,749	64,486
Cash and cash equivalents at beginning of year	131,952	111,203	46,717
Cash and cash equivalents at end of year	\$ 131,419	\$ 131,952	\$ 111,203

The Board of Directors and Shareholders of Atmos Energy Corporation

We have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Atmos Energy Corporation at September 30, 2011 and 2010, and the related consolidated statements of income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2011 (not presented separately herein); and in our report dated November 22, 2011, we expressed an unqualified opinion on those consolidated financial statements.

In our opinion, the information set forth in the accompanying condensed consolidated financial statements is fairly stated in all material respects in relation to the consolidated financial statements from which it has been derived.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of Atmos Energy Corporation's internal control over financial reporting as of September 30, 2011, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated November 22, 2011 (not presented separately herein) expressed an unqualified opinion thereon.



Dallas, Texas
November 22, 2011

Consolidated Financial and Statistical Summary 2007-2011

Year Ended September 30	2011	2010	2009	2008	2007
Balance Sheet Data at September 30 (000s)					
Capital expenditures	\$ 622,966	\$ 542,636	\$ 509,494	\$ 472,273	\$ 392,435
Net property, plant and equipment	6,127,918	4,793,075	4,439,103	4,136,859	3,836,836
Working capital	143,855	(290,887)	91,519	78,017	149,217
Total assets	7,282,871	6,763,791	6,367,083	6,386,699	5,895,197
Shareholders' equity	5,255,431	2,178,348	2,176,761	2,052,492	1,965,754
Long-term debt, excluding current maturities	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315
Total capitalization	4,461,538	3,987,899	4,346,161	4,172,284	4,092,069
Income Statement Data					
Operating revenues (000s)	\$ 4,347,634	\$ 4,719,835	\$ 4,869,111	\$ 7,117,837	\$ 5,803,177
Gross profit (000s)	1,677,241	1,337,505	1,319,678	1,293,922	1,221,078
Income from continuing operations (000s)	198,884	198,273	183,299	173,485	160,828
Income from discontinued operations, net of tax (000s)	87,127	7,566	7,679	6,846	7,664
Net income (000s)	207,601	205,839	190,978	180,331	168,492
Income per share from continuing operations—diluted	2.17	2.12	1.98	1.91	1.82
Income per share from discontinued operations—diluted	0.10	0.08	0.09	0.08	0.09
Net income per diluted share	2.27	2.20	2.07	1.99	1.91
Common Stock Data					
Shares outstanding (000s)					
End of year	90,296	90,164	92,552	90,815	89,327
Weighted average	90,652	92,422	91,620	89,941	87,486
Cash dividends per share	\$ 1.36	\$ 1.34	\$ 1.32	\$ 1.30	\$ 1.28
Shareholders of record	18,680	19,738	20,790	21,756	22,829
Market price—High	\$ 34.98	\$ 30.06	\$ 28.80	\$ 29.46	\$ 33.11
Low	\$ 23.87	\$ 26.41	\$ 20.20	\$ 25.09	\$ 26.47
End of year	\$ 29.46	\$ 29.25	\$ 28.18	\$ 26.62	\$ 28.32
Book value per share at end of year	\$ 24.98	\$ 24.16	\$ 23.52	\$ 22.60	\$ 22.01
Price/Earnings ratio at end of year	14.30	13.30	13.61	13.38	14.83
Market/Book ratio at end of year	1.30	1.21	1.20	1.18	1.29
Annualized dividend yield at end of year	4.2%	4.6%	4.7%	4.9%	4.5%
Customers and Volumes (as metered)					
Consolidated distribution gas sales volumes (MMcf)	289,927	322,628	282,117	292,676	297,327
Consolidated distribution gas transportation volumes (MMcf)	134,093	131,547	126,768	136,678	130,542
Consolidated distribution throughput (MMcf)	424,020	454,175	408,885	429,354	427,869
Consolidated transmission and storage transportation volumes (MMcf)	435,012	428,599	528,689	595,542	505,493
Consolidated nonregulated delivered gas sales volumes (MMcf)	334,759	353,853	370,569	389,392	370,668
Meters in service at end of year	3,213,191	3,186,040	3,178,844	3,191,779	3,187,127
Heating degree days*	2,793	2,780	2,713	2,820	2,879
Degree days as a percentage of normal*	99%	102%	100%	100%	100%
Gas distribution average cost of gas per Mcf sold	\$ 5.30	\$ 5.77	\$ 6.95	\$ 9.05	\$ 8.09
Gas distribution average transportation fee per Mcf	\$.46	\$.46	\$.46	\$.43	\$.44
Statistics					
Return on average shareholders' equity	9.1%	9.1%	8.9%	8.8%	8.8%
Number of employees	4,913	4,913	4,891	4,750	4,653
Net gas distribution plant per meter	\$ 1,352	\$ 1,243	\$ 1,165	\$ 1,091	\$ 1,020
Gas distribution operation and maintenance expense per meter	\$ 111	\$ 114	\$ 116	\$ 122	\$ 119
Meters per employee—gas distribution	676	676	678	700	713
Times interest earned before income taxes	3.14	3.09	2.82	3.06	2.75

* Heating degree days are adjusted for service areas with weather-normalized operations.

Atmos Energy Officers

Senior Management Team



Robert W. Best
Executive Chairman
of the Board



Kim R. Cocklin
President and
Chief Executive Officer



Fred E. Meisenheimer
Senior Vice President and
Chief Financial Officer



Louis P. Gregory
Senior Vice President and
General Counsel



Michael E. Hafner
Senior Vice President,
Human Resources



Marvin L. Sweetin
Senior Vice President,
Utility Operations

Regulated Divisions



J. Kevin Akers
President,
Kentucky/Mid-States Division



Richard A. Erskine
President,
Atmos Pipeline-Texas Division



David E. Gates
President,
Mississippi Division



Gary W. Gregory
President,
West Texas Division



Tom S. Hawkins, Jr.
President,
Louisiana Division



John A. Paris
President,
Mid-Tex Division



Gary L. Schlessman
President,
Colorado-Kansas Division

Atmos Energy Officers

Nonregulated Operations

Shared Services (headquartered)



Mark S. Bergeron
President,
Atmos Energy Holdings, Inc.



Conrad E. Gruber
Vice President,
Strategic Planning

Shared Services



Dwala J. Kuhn
Corporate Secretary



Verlon R. Aston, Jr.
Vice President,
Governmental and
Public Affairs



Kenneth M. Malter
Vice President,
Gas Supply and Services



Christopher T. Forsythe
Vice President and Controller



Edward Pace McDonald IV
Vice President, Tax



Susan K. Giles
Vice President,
Investor Relations



Daniel M. Meziere
Vice President and Treasurer



Richard J. Gius
Vice President and
Chief Information Officer

Board of Directors



Robert W. Best
Executive Chairman
of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1997



Kim R. Cocklin
President and
Chief Executive Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 2009



Richard W. Douglas
Executive Vice President,
Jones Lang LaSalle LLC
Dallas, Texas
Board member since 2007
Committees: Human
Resources, Work Session/
Annual Meeting



Ruben E. Esquivel
Vice President for
Community and Corporate
Relations, The University
of Texas Southwestern
Medical Center at Dallas
Dallas, Texas
Board member since 2008
Committees: Audit,
Human Resources



Richard K. Gordon
General Partner, Juniper
Energy LP, Juniper Capital LP
and Juniper Advisory LP
Houston, Texas
Board member since 2001
Committees: Human
Resources (Chairman),
Executive, Nominating and
Corporate Governance



Robert C. Grable
Partner, Kelly Hart &
Hallman LLP
Fort Worth, Texas
Board member since 2009
Committees: Audit,
Human Resources



**Dr. Thomas C.
Meredith**
Retired, formerly
Commissioner of Mississippi
Institutions of Higher Learning
Jackson, Mississippi
Board member since 1995
Committees: Work Session/
Annual Meeting (Chairman),
Audit, Executive, Nominating
and Corporate Governance



Nancy K. Quinn
Principal, Hanover
Capital, LLC
East Hampton, New York
Board member since 2004
Committees: Audit (Chair),
Executive, Nominating and
Corporate Governance



Stephen R. Springer
Retired Senior Vice President
and General Manager,
Midstream Division,
The Williams Companies, Inc.
Fort Myers Beach, Florida
Board member since 2005
Committee: Work Session/
Annual Meeting



Charles K. Vaughan
Retired Chairman
of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1983
Lead Director since 2003
Committee: Executive
(Chairman)



Richard Ware II
President, Amarillo
National Bank
Amarillo, Texas
Board member since 1994
Committees: Nominating and
Corporate Governance
(Chairman), Audit,
Executive, Work Session/
Annual Meeting



Lee E. Schlessman
Honorary Director
President, Dolo
Investment Company
Denver, Colorado
Retired from Board in 1998

Common Stock Listing

New York Stock Exchange. Trading symbol: ATO

Stock Transfer Agent and Registrar

American Stock Transfer & Trust Company, LLC
Operations Center
6201-15th Avenue
Brooklyn, New York 11219
800-543-3038

To inquire about your Atmos Energy common stock, please call AST at the telephone number above. You may use the agent's interactive voice response system 24 hours a day to learn about transferring stock or to check your recent account activity, all without the assistance of a customer service representative. Please have available your Atmos Energy shareholder account number and your Social Security or federal taxpayer ID number.

To speak to an AST customer service representative, please call the same number between 8 a.m. and 7 p.m. Eastern time, Monday through Thursday, or 8 a.m. to 5 p.m. Eastern time on Friday.

You also may send an email message on our agent's website at www.amstock.com. Please refer to Atmos Energy in your email message and include your Atmos Energy shareholder account number.

Independent Registered Public Accounting Firm

Ernst & Young LLP
One Victory Park
Suite 2000
2323 Victory Avenue
Dallas, Texas 75219
214-969-8000

Form 10-K

Atmos Energy Corporation's Annual Report on Form 10-K is available at no charge from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205 or by calling 972-855-3729 between 8 a.m. and 5 p.m. Central time. Atmos Energy's Form 10-K also may be viewed on Atmos Energy's website at www.atmosenergy.com.

Annual Meeting of Shareholders

The 2012 Annual Meeting of Shareholders will be held in the Lincoln Ballroom at the Hilton Hotel Lincoln Centre, 5410 IBJ Freeway, Dallas, Texas 75240 on Wednesday, February 8, 2012, at 9:30 a.m. Central time.

Direct Stock Purchase Plan

Atmos Energy Corporation has a Direct Stock Purchase Plan that is available to all investors. For an Enrollment Application Form and a Plan Prospectus, please call AST at 800-543-3038. The Prospectus is also available at www.atmosenergy.com. You may also obtain information by writing to Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205.

This is not an offer to sell, or a solicitation to buy, any securities of Atmos Energy Corporation. Shares of Atmos Energy common stock purchased through the Direct Stock Purchase Plan will be offered only by Prospectus.

Atmos Energy on the Internet

Information about Atmos Energy is available on the Internet at www.atmosenergy.com. Our website includes news releases, current and historical financial reports, other investor data, corporate governance documents, management biographies, customer information and facts about Atmos Energy's operations.

Atmos Energy Corporation Contacts

To contact Atmos Energy's Investor Relations, call 972-855-3729 between 8 a.m. and 5 p.m. Central time or send an email message to InvestorRelations@atmosenergy.com.

Securities analysts and investment managers, please contact:

Susan K. Giles
Vice President, Investor Relations
972-855-3729 (voice) 972-855-3040 (fax)
InvestorRelations@atmosenergy.com

Forward-looking Statements

The matters discussed or incorporated by reference in this *Summary Annual Report* may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this report are forward-looking statements made in good faith by the Company and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this report or any other of the Company's documents or oral presentations, the words "anticipate," "believe," "estimate," "expect," "forecast," "goal," "intend," "objective," "plan," "projection," "seek," "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in this report. These risks and uncertainties are discussed in the Company's *Annual Report on Form 10-K* for the fiscal year ended September 30, 2011. Although the Company believes these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, the Company undertakes no obligation to update or revise any of its forward-looking statements, whether as a result of new information, future events or otherwise.

Other Information

You can view this *Summary Annual Report*, our *Annual Report on Form 10-K* and other financial documents for fiscal 2011 and previous years at www.atmosenergy.com.

If you are a shareholder who would like to receive our *Summary Annual Report* and other company documents electronically in the future, please sign up for electronic distribution. It's convenient and easy, and it saves the costs to produce and distribute these materials.

To receive these documents over the Internet next year, please visit www.amstock.com and access your account to give your consent. Please remember that accessing our *Summary Annual Report* and other company documents over the Internet may result in charges to you from your Internet service provider or telephone company.

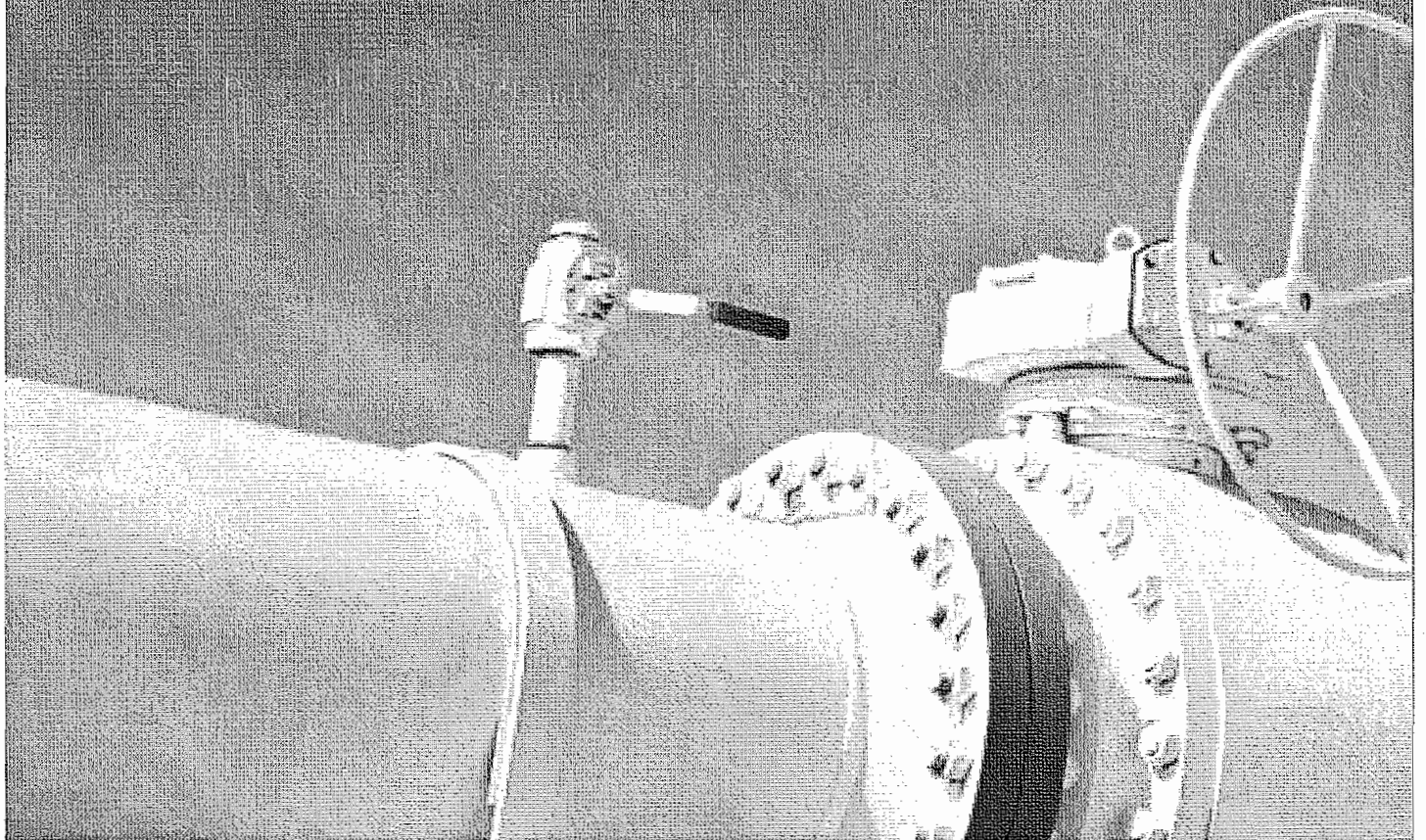
Atmos Energy vehicles display the national Call 811 logo to remind the public to always call 811 before digging to have natural gas pipelines and other buried utility lines marked or to charge.



**Know what's below.
Call before you dig.**



Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
atmosenergy.com

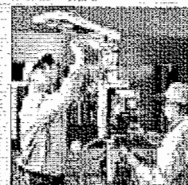




AtmoSpirit

The values we live by

Inspire us!



Be a partner!



Bring out the best in others.



Partner with the Partner!



Make a difference.



AtmoSpirit

The values we live by

Respected companies measure performance not only by today's financials, but also by tomorrow's opportunities—fueled by employee empowerment and customer satisfaction. Creating a culture of leadership is nothing new in business. Yet, the culture of AtmoSpirit belongs to Atmos Energy alone.

AtmoSpirit embodies five principles: Inspire trust. Be at your best. Bring out the best in others. Focus on the future. Make a difference. All new employees are introduced to these values at two-day AtmoSpirit workshops, and experienced employees are invited to an AtmoSpirit for Leaders program.

The company's culture of leadership begins before a candidate is ever offered a job.

"We always recruit people who are highly proficient in their skills. But, we spend much more time assessing their fit and understanding how they think and behave in certain circumstances before we make a hiring decision," said Mike Haefner, Atmos Energy's senior vice president of human resources.

"Once on the job, we spend time communicating, communicating, communicating," he said. When employees understand Atmos Energy's values and what's expected of them, they naturally do what they do best to serve customers, shareholders, co-workers and the communities in which they work and live.

"We also devote a lot of time to developing our leaders as coaches," Haefner said.

"We have processes for performance planning, personal development and succession planning. Even more important, our leaders across the enterprise develop their employees to live by the values we impart in AtmoSpirit. Our leaders treat people as people, not as assets. And that's why Atmos Energy is a great place to work."

"Executive Chairman Bob Best says that our culture is our foundation and our future. AtmoSpirit sets out the values that set us apart from all other companies."

—Mike Haefner, senior vice president of human resources

Front Cover Meter Reader Ron Anderson, who works for the Mid-Tex Division in Wichita Falls, Texas, cheers with fellow employees after he and his teammates complete the "broken squares" game at an AtmoSpirit training session held in the summer of 2012. Unable to rely on verbal communications, the teammates learn that through cooperation and sharing they can assemble a puzzle of many unique shapes into six paper squares.

Our principles shape a culture of leadership



AtmoSpirit is more than a “program” or an “initiative.” It is a unique culture, embracing shared values among can-do individuals in a workplace that nurtures and rewards leadership.

“At Atmos Energy, we have created a great culture,” said Ralyn Fletcher, the company’s director of employment and employee relations and chair of its enterprisewide Culture Council. “So, our mission is to preserve it, protect it and continue to articulate it: Here’s who we are. Here’s what’s important to us. And, here’s why.”

For Ray Kallas, lead recruitment and staffing, “It’s all about the right attitude. What that means to me is people who are willing to serve other people.”

Leading by example has been a hallmark of AtmoSpirit since it was launched in 1998. Through workshops, peer training and ongoing communications, AtmoSpirit Director Bonnie McFlearney has watched the organization’s culture grow cohesive during her 18 years with the company.

“Employees stay with Atmos Energy because they like working here,” McFlearney said. That sense of satisfaction keeps turnover low and loyalty high.

There’s no better example of that than Pearl Simon, an executive assistant for the Kentucky/Mid-States Division in Owensboro, Kentucky, who was hired in June of 1958.

“I can hardly wait to get to work each day,” Simon said. “And, I’ve been working here now for more than 54 years.”



“Our philosophy is to recruit, select and hire the
absolute best talent that fits our culture.”

Ray Kallas, Atmos Energy lead recruitment and staffing



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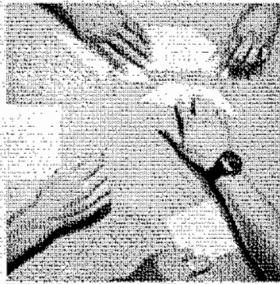
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1 Students at Belmont University in Nashville, Tennessee, talk with Mary Tabers (right), senior human resources generalist in the Kentucky/Mid-States Division, about careers at Atmos Energy. Tabers and the company's other human resources professionals look for not only the right skills, but also the right attitudes. 2 AtmoSpirit sessions train employees to build rapport with others 3 receive coaching and improve listening skills 4 work as teams and be better teammates 5 coach others to improve performance—even when blindfolded 6 cooperate for everyone's benefit to achieve common goals 7 understand different working styles 8 question assumptions and be curious 9 give constructive feedback 10 show genuine appreciation for others.

Our vigilance heightens safety

Through a mix of classroom training, hands-on experience and peer coaching, Atmos Energy employees learn to be vigilant about safety.

Much of the training occurs at the company's Charles K. Vaughan Center, an advanced technical training and service facility in Plano, Texas. The center features multimedia classrooms, a high-tech gas Flow Lab and a simulated community, complete with streets and buildings, named Gas City.

"We blend lectures to give employees the basics with hands-on exercises to let them practice what they learned in a safe situation," said Kelli Martin, Atmos Energy's director of technical training.

Yet, as every Atmos Energy employee knows, learning safe practices is only the beginning. The test is putting those skills to work every day.

"Our employees study an essential skill called coaching in the moment," said Scott Powell, the company's director of safety, security and compliance. "It's not a checkoff box or a list that we keep. It's a way of doing business."

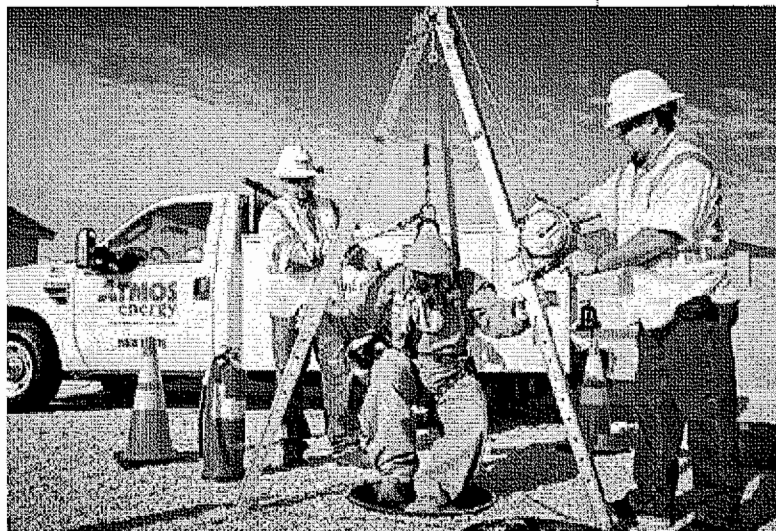
An estimated 2,700 employees have attended this training, and the company now has more than 130 coaching-in-the-moment facilitators across the enterprise.

"Coaching in the moment means building a bridge—to learn from each other," Powell said.

"We learn to express appreciation to our co-workers when they do things right, so that we feel comfortable giving each other constructive feedback if we see how to handle a situation in a better or safer way."



1



Walk the Safety Circle

Arriving to turn on service for a family in Columbus, Georgia, Senior Service Technician David Struble set out a safety cone in front of his company vehicle and went to work. In the front yard, the parents were with their son, 4, and daughter, 5, talking to new neighbors.

"When I finished, I told the parents it would be a while before the water got hot," Struble said. "I said 'bye' to the little girl, picked up my cone and began walking the Safety Circle around the truck."

On the passenger side, he found small feet barely sticking out, "kicking like they were swimming," he said.

"The little boy was completely under the truck and wasn't making a sound. I squatted down and asked, 'What are you doing, little man?' He said, 'My ball is stuck.' I helped him get the ball out, brushed him off and walked him back to his mom and dad.

"The safety cone and Safety Circle sticker on the driver's door of our trucks remind us to always do a walk-around."

As Struble drove off, he pondered the incident. "It made me sick to my stomach. Had I not walked the Safety Circle, it could have been a catastrophe."

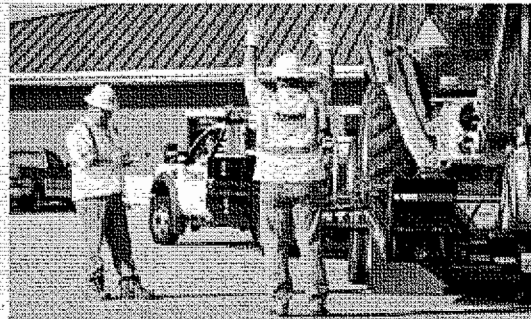
1 "We operate in a safe, reliable manner" is one of our most emphasized values. Company employees learn at the Charles K. Vaughan Center in Plano, Texas, to use personal protective equipment and proper procedures to safeguard each other when entering an underground confined space. 2 At an employee safety meeting, Ed Johnson, Mississippi Division safety manager, reviews techniques for coaching in the moment, a program to create trust among fellow employees and prevent accidents. 3 Although all employees who operate company vehicles regularly attend driver's training, those who operate heavy-duty trucks and equipment receive additional instruction and practice on the critical skill of backing. 4 Unable to move, a Mississippi Division employee experiences the crushing force that an excavation cave-in can cause. Trenching, excavating and shoring procedures must be inspected and overseen at all company jobsites by an employee certified as a Competent Person.

"Coaching in the moment opens doors. Our employees have the conversations they need to build trust in each other and to protect everyone on the job."

Scott Powell, Atmos Energy director of safety, security and compliance



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"You start with the individual and ask, 'How can that employee be the very best he or she can be?'"

Bonnie McElarney, Atmosair Director



Our leadership training empowers individuals

Oscar Barrera had just graduated from high school when he started work as a construction operator for the company more than 30 years ago. By the 1990s, he had worked his way up to frontline supervisor. Then, he heard about Atmos Energy's educational assistance program and decided to advance his career even further.

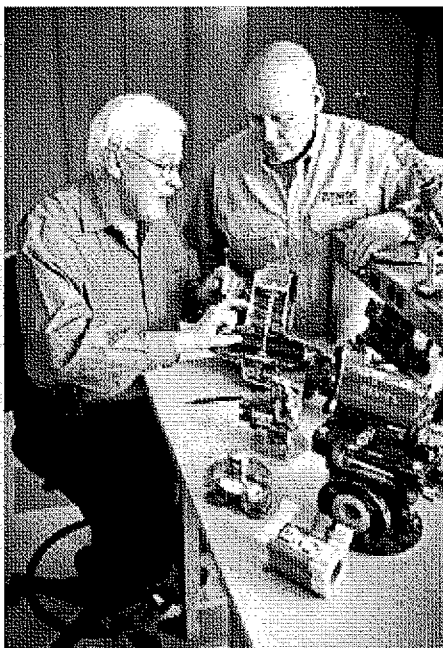
"I recognized the opportunity—that I was going to be allowed up to \$3,000 a year to go to school. I had aspirations to become an operations manager, but I was lacking in some areas, especially in understanding finance," he said. "That's what prompted me to broaden my knowledge and earn my college degree."

Barrera, an operations manager in the West Texas Division, now leads a team of some 60 employees in the Lubbock service center.

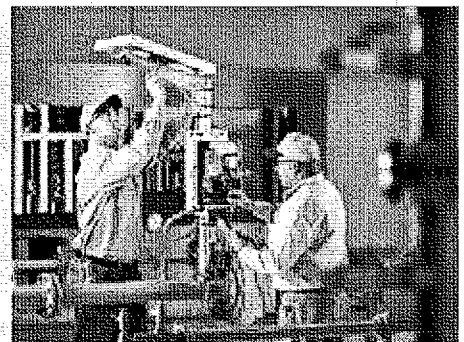
Atmos Energy invests more than \$250,000 a year in educational assistance to help about 4 percent of its employees attend school. It also develops leaders through its internal programs, such as AtmoSpirit for Leaders.

"Having a common culture means that we believe in shared values, not that we're creating cookie-cutter people. We seek individuals who can think, who can find the best solutions and who can communicate those solutions," explained AtmoSpirit Director Bonnie McElearney. "We believe that all employees can be leaders. Formal education and leadership training help bring out the best in every employee."

1 Oscar Barrera (left), who benefited from Atmos Energy's educational assistance funding to advance to operations manager in the West Texas Division, reviews plans for a construction project in Lubbock with Operations Supervisor Glen Dwyer. 2 Allen Chandler (left), a senior instructor at the Charles K. Vaughan Center, draws on his more than 40 years of field experience and expertise in natural gas measurement to teach employees about Atmos Energy's equipment and operations. 3 Hundreds of company employees have been involved in transferring knowledge to other employees, a cornerstone of Atmos Energy's culture, during two years of developing information technology for a new Customer Service System. 4 In the Flow Lab at the Charles K. Vaughan Center, employees practice on some of the most advanced equipment in the industry today as well as the widest range of devices found in natural gas distribution and pipeline operations.



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Our proactivity enhances wellness

Atmos Energy employees are quick to weigh in on the benefits of the company's health and wellness initiatives.

"Like most people, I'm concerned about healthcare costs," said Michelle Whittle, an operations manager in the Mississippi Division. "And, the best thing that we can do to take care of ourselves is to be proactive, instead of reactive, about our health."

For Whittle, a company-sponsored Naturally Slim® program sparked her proactivity. This clinical wellness program took her from a size 10 to a size 4 and gave her the stamina and confidence to become a group fitness instructor during her off-hours.

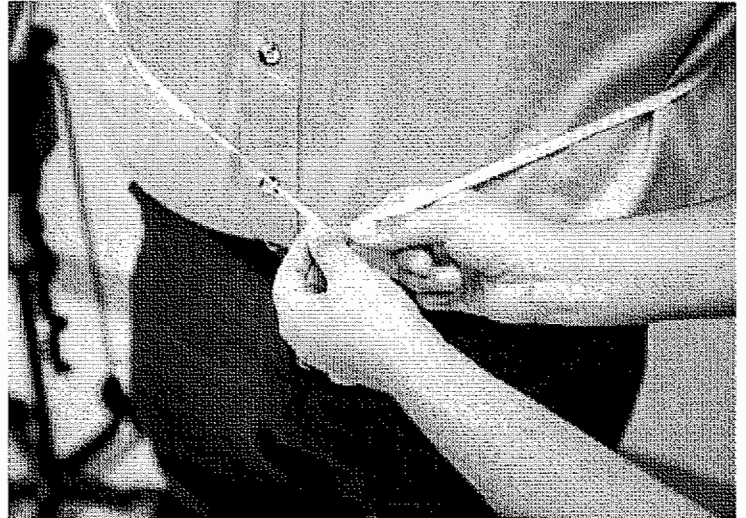
She has noticed a change not only in her behavior, she said, but also in the habits of her co-workers. "As a whole, we didn't eat very well. Naturally Slim changed our whole philosophy about the way we eat, whether at company functions or in our personal lives."

Doug Howey, vice president of human resources for the West Texas Division, agreed.

"We have seen some fantastic improvements," he said. "Not only are our employees generally more productive, they also derive more satisfaction from what they do."

Howey noted that a healthier workforce contributes to the financial wellbeing of the company and its employees by reducing illness, personal time off and medical bills.

"Healthcare isn't free; so, all of us need to be engaged," he said. "It's about being accountable. And, that dovetails perfectly into the values we embrace in our culture."



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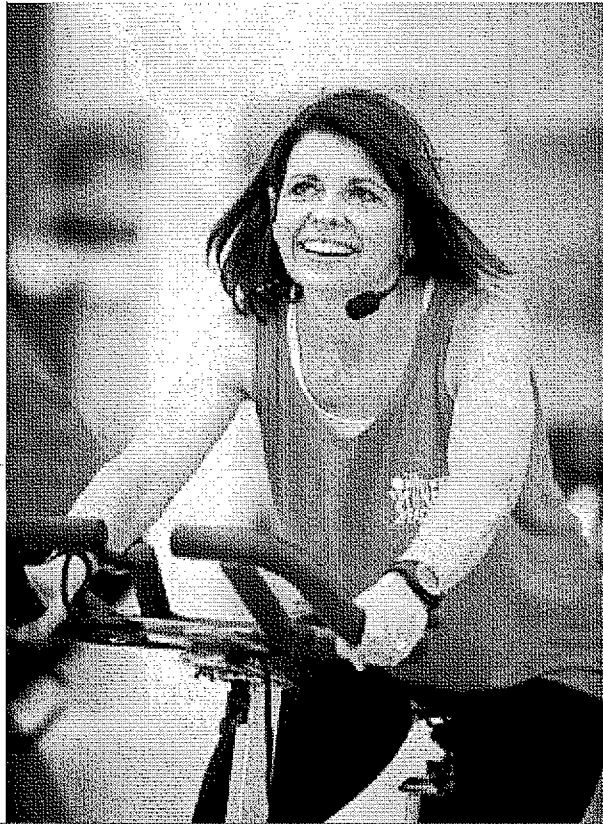


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"Our employees are taking an active role in being healthier, because they know they're not only going to be more productive, but also happier in their own lives."

Doug Howey, vice president of human resources, West Texas Division

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1 Atmos Energy's wellness program starts by detecting the signs of metabolic syndrome, such as an increased waist circumference. When taken together, these signs may indicate a much higher risk for heart disease, stroke and diabetes. 2 Ergonomic chairs and furniture like those in the company's Gas Control Center in Franklin, Tennessee, help reduce fatigue and repetitive motion syndrome in the workplace. 3 Work surfaces at the Gas Control Center can be adjusted easily from a sitting position to standing height. 4 Employees have formed company teams, like our North Texas bicycling team, to improve their fitness. 5 Biometric screenings by medical professionals help Atmos Energy employees like Senior Service Technician Juan Lopez know their health risks and make healthy lifestyle choices. To lower medical insurance costs, the company offers employees incentives to participate in annual screenings. 6 Michelle Whittle, an operations manager in the Mississippi Division, became a spin-class fitness instructor in her off-hours after participating in a company-sponsored program to improve nutrition and eating habits. More than half of all employees have participated in the program.

Our stewardship strengthens communities

Atmos Energy employees support charitable programs in hundreds of communities, giving generously to United Way, building Habitat for Humanity® homes, promoting literacy, tutoring at Adopt-A-Schools and volunteering for civic projects.

In Dallas, employees have close ties to the public library. “We figured out years ago that the library was one of the best places for us to help people and to provide information about natural gas safety,” said Sandra Doyle, director of public affairs for the Mid-Tex Division.

Atmos Energy has underwritten a new bookmobile, a children’s library inside a shopping mall, an adult literacy program and a global teleconferencing tool called The Discovery Wall. “Students can take a virtual tour of the Smithsonian Institution or interact with zoos, museums and other interesting places. They can ask questions of a tour guide, who sees and hears them,” Doyle explained.

In Northeast Texas, division employees collaborated with a regional children’s museum to create an engaging new exhibit.

“We wanted to demonstrate how natural gas gets from wellheads to houses,” said Samuel Stewart, a senior service technician who led construction of the “Project Pipeline” exhibit. The hands-on display teaches safety and creativity as the children use real natural gas piping and fittings to build a pipeline.

Manager of Public Affairs Jeanette Moser recounted a rave review from one employee’s grandchildren: “After the grand opening, they hugged him tightly and said, ‘Oh, Papa, thank you so much!’”

For many employees, giving continues after retiring. Gary Schlessman, retired president of the Colorado-Kansas Division, recently took veterans in the Wounded Warrior Project® on an elk hunt. “Hanging out with these Americans who sacrificed so much for our country was awesome,” he said.



"We always give back to the people and communities that give us the opportunity to be successful."

Gary Schlessman, retired Colorado-Kansas Division president



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1 Senior Service Technician Samuel Stewart of the Mid-Tex Division explains how pipelines safely move natural gas at a hands-on exhibit that Stewart and fellow employees built at the Northeast Texas Children's Museum in Commerce, Texas. 2 Ralph Derache, an operations supervisor in the Louisiana Division, helps serve lunch at a special Halloween celebration for 200 residents at the Senior Citizens Center in Lufkin. 3 Our spirit of service touches many groups, but none so tenderly as the elderly; Haviland Hataway, an operations assistant in the Louisiana Division, shares a smile with an elderly resident. 4 Atmos Energy's employees—who love to cook—use large mobile cookers to prepare free meals for hundreds of civic events every year and offer relief to communities struck by natural disasters. 5 Joe Mark Horn helps with the Texas Youth Livestock Auction, one of many State Fair of Texas events supported by 150 Atmos Energy volunteers. 6 Wade Sadler, vice president of trading and scheduling for Atmos Energy Holdings in Houston and its 2012 United Way campaign chair, conducts the campaign's closing event, "Bucket of Bucks," which received rousing support from AEH employees. 7 The Colorado-Kansas Division holds the company record for building the most Habitat for Humanity homes, thanks to the generous contributions from the Schlessman Family Foundation, led by Atmos Energy's honorary director, Lee E. Schlessman, and his son, Gary, who retired in 2012 as the division's president after 33 years of service.

Our spirit of service builds loyal customers

Serving the public means more than just delivering safe and reliable service. It also requires enhancing the customer's experience at every point of personal contact.

"Our people have a service mindset," said Mike Haefner, Atmos Energy's senior vice president of human resources.

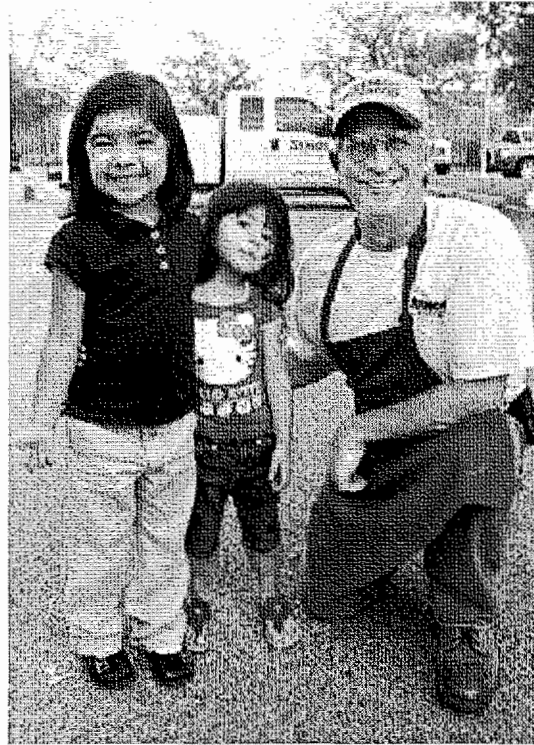
"One of our service technicians recently went into the home of an elderly, disabled customer and noticed there was no carbon monoxide detector. The technician took the initiative to buy and install one for the customer, with money from his own pocket and on his own time.

"Acts of caring by our employees happen all the time," he said.

Serving the public also involves informing people about natural gas. According to Bill Greer, vice president of marketing in the Kentucky/Mid-States Division and former chair of the enterprisewide Utility Marketing Council, educating employees is the first step.

With that goal in mind, the company held its first Natural Gas Week three years ago. During 2012, the program combined learning modules, live demonstrations, local gas-dealer presentations and lots of fun to create employee knowledge and enthusiasm about natural gas.

"Our employees are consumers, too. And, if they're sold on the value of our product, they're going to make sure they tell others," Greer explained. "And, that's what we want: loyal customers who believe that natural gas service is as indispensable as their cool smartphones."



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"It's not enough just to know the story. We've got to go out and tell it. We've got to make sure that all our customers, and prospective customers, too, recognize there is distinctive value in using natural gas over other sources of energy."

Bill Greer, vice president of marketing, Kentucky/Mid-States Division, and former chair of the Utility Marketing Council



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1 Bruce Heller, a measurement, instrumentation and control specialist in the Mid-Tex Division, greets children at the Dallas West Branch Library during the opening of its new adult literacy center sponsored by Atmos Energy. 2 Officials from the City of Dallas, Texas A&M University–Commerce and the State of Texas visit with Kim Cocklin, Atmos Energy’s president and CEO, during the dedication of the new adult literacy center. 3 Lisa Yates, an operations assistant in the Kentucky/Mid-States Division in Bowling Green, Kentucky, talks about protecting the public and preventing damage to pipelines by always calling 811 before digging. 4 Roy Granado, a manager of public affairs in Dallas for the Mid-Tex Division, hands out backpacks with school supplies at a community event. 5 A Rinnai representative demonstrates the convenience and constant supply of hot water from a tankless natural gas water heater at the company’s 2012 Natural Gas Week event in Bowling Green, Kentucky. 6 Ray Kallas, lead recruitment and staffing in Dallas, discusses employment with the company at the Dallas Mayor’s Job Forum. Atmos Energy actively supports the hiring of people with disabilities, veterans and minorities.



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To our shareholders

Fiscal 2012 was an exceptional year. We reported our 10th consecutive year of higher annual earnings per share, and we paid higher annual cash dividends for our 29th consecutive year. Total shareholder return was 15 percent.

The accomplishment of these milestones resulted from the deep dedication and exceptional service provided by our employees to our stakeholders. Equally important was the continued focus on our top priority—the delivery of safe and reliable natural gas service to our customers and communities.

Our report this year highlights why Atmos Energy enjoys such a successful—some call it a unique—organizational culture. During nearly three decades of challenges—whether the economy was strong or weak, or the demand for natural gas was up or down—our employees have created superior shareholder value. We proudly call our culture AtmoSpirit, the values we live by.

2012 Year-End Strategic Objectives and Key Highlights

- > Our regulated operations continued to yield stable and predictable earnings, driven by a determined rate and regulatory strategy that created about \$31 million of higher annual operating income.
- > We invested a record \$733 million of capital and completed the first year of a five-year plan to invest between \$3.7 billion and \$3.8 billion in our regulated infrastructure to improve safety and reliability.
- > We completed the sale of our natural gas distribution assets in Missouri, Illinois and Iowa for approximately \$128 million, making us more geographically efficient and able to focus on higher-growth areas.
- > We entered into an agreement to sell our distribution assets in Georgia for approximately \$141 million and expect to close the sale in late fiscal 2013.
- > Our deferred tax rate changed from the sale of our distribution assets in Missouri, Illinois and Iowa, and it resulted in a \$13.6 million tax benefit for fiscal 2012.
- > We called for early redemption all of our outstanding 5.125 percent senior notes due January 2013 and made plans to issue new unsecured long-term notes.
- > We strengthened our balance sheet by recording a \$5.3 million charge to impair our remaining investment in two Kentucky gas gathering assets.
- > We paid \$1.38 per share in annual dividends for fiscal 2012, and the board of directors raised the annual indicated rate to \$1.40 per share for fiscal 2013.

Strategy

Our consolidated earnings come predominantly from distributing, transporting and storing natural gas through regulated utility assets in nine states. Our nonregulated gas marketing and optimization business complements our regulated operations.

Two of our three segments, natural gas distribution and regulated transmission and storage, contributed 98 percent of consolidated net income in fiscal 2012. We expect our regulated operations to continue to provide more than 90 percent of consolidated net income in fiscal 2013.

Our plans for growth are to maximize the value of our regulated assets through internal investments.

Starting in 1986, Atmos Energy pioneered a strategy of growing by acquiring natural gas distribution properties. By 2004, the company had completed 10 major acquisitions, forming an enviable portfolio of valuable regulated assets.

Today we believe we can create greater shareholder value by investing in these regulated assets than by pursuing acquisitions, given our present geographic size and the high multiples being paid for gas-utility asset sales.

Essentially, Atmos Energy's current strategy is to:

- *Maximize the regulated earnings capability* of our natural gas distribution and pipeline operations;
- *Enhance shareholder value* by investing in our regulated assets and growing the rate base of our regulated operations; and
- *Complement our regulated operations* with selected and limited-risk nonregulated gas marketing and energy-optimization services.

Our plans for growth are to maximize the value of our regulated assets through internal investments.



Ralyn Fletcher, director of employment and employee relations and chair of the enterprisewide Culture Council, meets with the senior Management Committee to discuss new council initiatives for the company's programs.

Financial Results

Our strategy is working well. Earnings per diluted share in fiscal 2012 increased by 10 cents to \$2.37 above the \$2.27 earned in fiscal 2011.

Consolidated net income for fiscal 2012 was \$216.7 million, compared to \$207.6 million in fiscal 2011. Operating revenues for fiscal 2012 were \$3.4 billion.

Capital expenditures increased by \$109.9 million, year over year, to \$732.9 million. We invested about 71 percent of these expenditures in pipeline safety and reliability improvements.

Our natural gas distribution operations focused on completing several important ratemaking initiatives. The positive outcomes from these proceedings help set the stage for growth in fiscal 2013 and beyond.

Our regulated intrastate transmission and storage operations, Atmos Pipeline-Texas, benefited from new rates approved in fiscal 2011 and from filings that took effect in fiscal years 2011 and 2012 under the Gas Reliability Infrastructure Program in Texas. GRIP allows statutory interim rate increases for capital expenditures.

Our nonregulated operations returned to profitability in fiscal 2012 despite anemic natural gas market conditions.

Lower consolidated gas sales volumes due to warmer weather and a decline in per-unit margins on gas sales hampered this segment's results.

To impair a remaining investment by Atmos Energy Holdings in two Kentucky natural gas gathering assets, we recorded a noncash charge of \$5.3 million. In fiscal 2011, we had taken an \$11.0 million charge that partially impaired these gathering assets.

We believe these impairments and a heightened focus on managing risks will help our nonregulated business be more successful. We will continue to expect no more than 10 percent of our future annual consolidated earnings from these operations.

During the year, we strengthened our long-term debt profile. In August 2012, we redeemed \$250 million of 5.125 percent senior notes due January 2013.

In January 2013, we plan to issue \$350 million of 30-year unsecured senior notes. The new issuance will extend the average maturity of our long-term debt from 12 years to 14.5 years. After the issuance, we project that our average weighted cost of long-term debt will be about 6.2 percent.

Our rate-design initiatives have made revenues from our regulated operations more stable, reliable and predictable.

Operational Developments

We continue to focus on earning as close as possible to our authorized rates of return by seeking improved rate designs in our ratemaking jurisdictions. Our rate-design initiatives have made revenues from our regulated operations more stable, reliable and predictable through:

- *Accelerated recovery* on about 75 percent of our natural gas distribution gross margin;
- *Weather normalization*, which minimizes weather effects, on about 97 percent of our natural gas distribution gross margin; and
- *Recovery of the gas portion of bad debts* for about 75 percent of our natural gas distribution gross margin.

These favorable regulatory mechanisms help reduce the regulatory lag we experience as we replace our vintage cast iron pipe, steel mains and plastic distribution lines. They also eliminate the need to frequently file and litigate costly rate cases.

One of our largest capital projects is replacing steel service lines in our Texas service areas with new polyethylene pipe technology. During the past two years, our employees along with 350 contract crews have verified, modified or replaced more than 100,000 steel service lines in some 40 cities.

In addition to improving safety, we are investing in projects to help provide excellent customer service.

A major project is our new Customer Service System, which is now in the testing phase and is expected to begin service in fiscal 2013. It should modernize our billing, dispatch and other customer services.

We also are continuing to build an advanced metering infrastructure by installing wireless radio transmitters on conventional gas meters. Wireless meter reading improves billing accuracy and lowers operating and maintenance costs.

So far, we have installed about 280,000 transmitters in Louisiana, Texas and Colorado. We expect to add around 90,000 more during fiscal 2013 in Louisiana, Texas, Colorado, Mississippi and Tennessee.

In August 2012, we completed the sale of all of our Missouri, Illinois and Iowa natural gas distribution assets to Liberty Energy Corp., an affiliate of Algonquin Power

& Utilities Corp., for a cash price of approximately \$128 million. The sale reduced the total number of meters we serve by approximately 3 percent, or 84,000 meters.

We also agreed to sell to Liberty Energy our Georgia natural gas distribution assets, which have about 64,000 meters, for approximately \$141 million. Upon receiving regulatory approvals, we expect to close the sale in late fiscal 2013. After the closing, more than 80 percent of our distribution customers will be located in Texas, Louisiana and Mississippi.

Our nonregulated operations continued to be affected by unfavorable natural gas market conditions. Warmer than normal winter weather and historically high natural gas storage levels due to strong domestic natural gas production caused market prices and demand to stay relatively low throughout fiscal 2012.

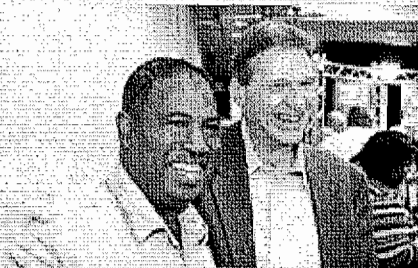
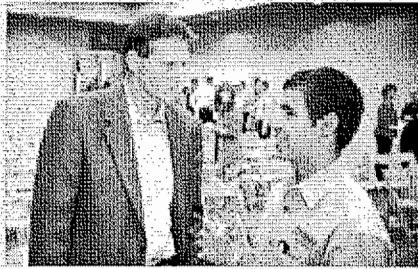
Our consolidated nonregulated delivered gas sales volumes declined by 9 percent in fiscal 2012 to 351.6 billion cubic feet, and per-unit margins fell by 2 cents per thousand cubic feet due to limited basis spreads.

Despite these challenging conditions and the effect of the impairment charge, Atmos Energy Holdings returned to profitability in fiscal 2012. Furthermore, it realigned its operations to increase efficiency. It remains a strong and respected regional competitor, retaining its many customers and winning new ones. Its focus is on lowering risks, increasing annual sales and improving margins.

Board and Management Changes

In May, Richard A. Sampson was named a member of our board of directors and of its Audit Committee and Human Resources Committee. Dick retired in 2012 as the managing director and adviser in the strategic client group of JPMorgan Chase & Co. in Denver. He has had an impressive career counseling large institutional clients and directing investments for JPMorgan Chase's defined-benefit and defined-contribution plans, with more than \$25 billion in plan assets under management. We are pleased to have a person with his extensive experience and depth of financial knowledge serving our shareholders.

In accordance with our governance guidelines concerning mandatory retirement of directors, Charles K. Vaughan will retire from our board of directors no



Kim Cocklin, Atmos Energy's president and CEO, practices one of the key tenets of AtmosSpirit—Be here now!—by talking at length with hundreds of employees at company meetings.



Charles K. Vaughan

later than the 2013 annual meeting. We thank him for his 55 years of leadership and valuable contributions and for his service as chairman of the company from 1983 to 1997 and as lead director since 2003. More than any other person, Charles has been responsible for developing our strategic

vision and for laying the foundation for our success. We are discussing with him how the board and our management team can continue to draw upon his wisdom and experience in the future.

Effective December 31, 2012, Lee E. Schlessman will step down as honorary director from our board of directors. Lee led Greeley Gas Company, which his father, Gerald, founded in 1944, until Atmos Energy acquired the company in 1993 and later renamed it the Colorado-Kansas Division. He served on the board from 1993 to



Lee E. Schlessman

1998, when he retired and was named honorary director. Lee has remained very active in business as president of Dolo Investment Company and has been a major benefactor to charitable causes as chairman of the Schlessman Family Foundation. We sincerely appreciate not only his active involvement on our board, but also his dedication to community development and his civic leadership.

On October 1, 2012, Fred E. Meisenheimer retired as our senior vice president and chief financial officer. During his 12 years with the company, Fred was an outstanding leader and significant contributor. He developed an exceptional team, focused on best practices and installed strong internal controls. Fred's work gave the board of directors confidence in the integrity and accuracy of our accounting information and all of our financial operations.

The compelling prospects to modernize our system, expand our rate base and increase annual earnings make for a very favorable outlook for Atmos Energy.

Bret J. Eckert, who joined the company as a senior vice president and a member of the Management Committee in June 2012, became chief financial officer on October 1. Bret's 22 years of experience in the regulated natural gas distribution industry includes extensive experience with Securities and Exchange Commission reporting matters and filings; regulatory accounting and reporting; equity and debt offerings; mergers, acquisitions and divestitures; and technical accounting and financial matters. We feel fortunate to have Bret's leadership, experience, knowledge and integrity on our management team.

Also on October 1, 2012, Gary L. Schlessman retired as president of our Colorado-Kansas Division. Gary started at Greeley Gas Company in 1979 in service and construction. He worked as a regional manager, marketing manager and marketing vice president before advancing to division president in 1993. He has been a tireless leader and contributor in the many cities and towns the division serves. We thank him for his long service and many contributions to our company and industry.

Gary W. Gregory, who had served as president of the West Texas Division since 2004, became Colorado-Kansas Division president on October 1, 2012, and David J. Park, who had been vice president of rates and regulatory affairs in the Mid-Tex Division, was promoted to president of the West Texas Division at that time.

Future Growth

We expect to achieve predictable and stable earnings from our regulated operations. We project investing between \$3.7 billion and \$3.8 billion in capital projects during the fiscal years 2012 through 2016.

Our capital expenditures in fiscal 2013 should range between \$770 million and \$790 million. We expect again to spend more than 70 percent of this total on projects to modernize and improve the safety and reliability of our regulated infrastructure.

We forecast that we will deploy about 70 percent of fiscal 2013 expenditures in Texas. Atmos Energy's extensive Texas distribution area—the largest in the state—and our major intrastate pipeline offer many opportunities for expansion

and betterment. Texas also continues to be the country's largest producer and consumer of natural gas—a situation that poses unique and outside growth prospects. Moreover, the state's balanced utility regulatory policies generally allow recovery of most of our spending within 12 months.

We plan to invest significant amounts to fortify, repair, replace and replenish portions of our Texas intrastate natural gas transmission and storage system.

Atmos Pipeline-Texas' projects for line expansion, compression and interconnection will add more delivery capacity for utility customers in underserved areas, secure long-term gas supplies, such as natural gas associated with shale oil drilling in the Permian Basin of West Texas as well as gas production from the Barnett Shale around Fort Worth, and enhance the safety and reliability of our 5,700-mile transmission system.

At the start of fiscal 2012, our rate base totaled about \$3.9 billion. By the end of fiscal 2016, we expect it to have risen to between \$5.7 billion and \$5.9 billion, growing during the five-year period at a compound annual rate of between 8.0 percent and 8.5 percent.

For fiscal 2013, we expect approval of between \$90 million and \$110 million in additional annual operating income from rate actions.

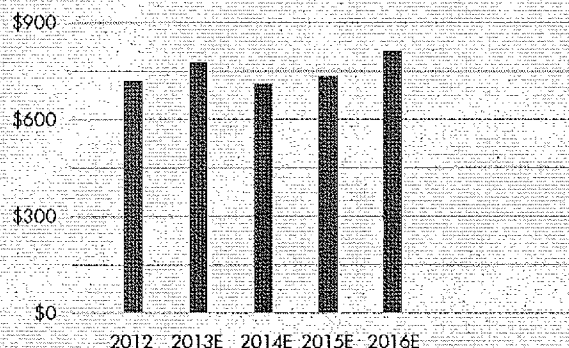
The Natural Gas Opportunity

We believe this is an opportune time to invest in our regulated assets. Investments that expand our rate base have had minimal effects on our customers' bills because lower natural gas fuel costs have essentially offset the costs of improving our infrastructure.

Natural gas stands today as the best fuel source to meet the United States' energy needs well into the 22nd century. Just imagine what this means: natural gas is domestic, clean, abundant, reliable, versatile and relatively low cost energy that the country can rely on for at least a century. Natural gas offers the ideal fuel choice for housing, industry, electricity generation and many forms of transportation. Atmos Energy intends to pursue this opportunity to benefit our investors, customers and communities.

Five-Year Capital Expenditures

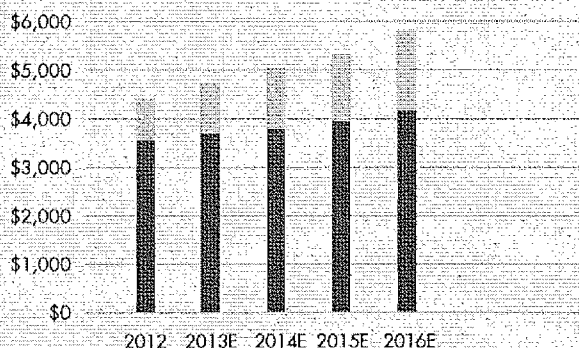
Dollars in millions



Fiscal 2012 was the first year of our five-year plan to invest between \$3.7 billion and \$3.8 billion in our natural gas distribution and our regulated transmission and storage operations. The expenditures will modernize and improve operations and add to safety and reliability.

Five-Year Rate Base Growth

Dollars in millions



■ Natural Gas Distribution ■ Regulated Transmission and Storage

We project that the rate base of our regulated operations will grow to between \$5.7 billion and \$5.9 billion by the end of fiscal 2016. This significant increase in our rate base, in turn, should be the main driver of our consolidated net income.

Although we remain interested in acquisitions, we no longer consider them our engine for growth. Opportunities to invest in our core business offer much better returns than acquisitions can provide.

To fund our increased capital spending, we will rely on our ample liquidity, strong balance sheet, solid credit ratings and consistent cash flows to give us flexible financing options.

At September 30, 2012, we had about \$1.0 billion of total borrowing capacity, which is sufficient to meet our future needs. Our balance sheet is very strong, with 48 percent equity at year-end. Additionally, we have solid investment-grade credit ratings from all three major rating agencies.

We have a very attractive growth strategy. During our current five-year capital spending program, we expect to invest sufficiently to grow our rate base at a compound annual rate of 8.0 percent to 8.5 percent. That should equate to growth in consolidated earnings by the end of fiscal 2016 at a compound annual rate of 6 percent to 8 percent. Total annual shareholder return should be between 10 percent and 12 percent.

The compelling prospects to modernize our system, expand our rate base and increase annual earnings make for a very favorable outlook for Atmos Energy. For fiscal 2013, we expect earnings per diluted share, excluding

unrealized margins and any gain on the sale of our Georgia assets, will increase to between \$2.40 and \$2.50.

At the Heart of Matters

Executive Chairman Robert W. Best regularly says that a company, like an individual, is only as strong as its heart. Atmos Energy's people represent our heart. Our nearly 4,800 employees deliver excellent service to our more than 3 million customers.

By living our values, by taking to heart AtmoSpirit, our employees produce exceptional performance, consistently enabling us to reward our shareholders, investors, communities and employees who all profit from our dependable and long-term success.

On behalf of the company's board of directors and management, I express our heart-felt thanks to the men and women who serve not just our customers, but also you, our investors, and all our stakeholders.

Kim R. Cocklin
President and Chief Executive Officer

November 15, 2012



Financial Highlights

	2012	2011	% Change
Operating revenues	\$ 4,286,435	\$ 4,414,800	(19.8)%
Gross profit	\$ 1,300,820	\$ 1,321,800	1.8%
Natural gas distribution net income — continuing operations	\$ 144,705	\$ 166,000	(14.4)%
Natural gas distribution net income — discontinued operations	18,013	50,000	36.1%
Regulated transmission and storage net income	52,415	25,000	20.3%
Nonregulated net income (loss)	(7,532)	152,000	170.2%
Total	\$ 207,601	\$ 295,000	4.4%
Total assets	\$ 7,282,871	\$ 7,193,000	2.9%
Total capitalization*	\$ 4,461,538	\$ 4,618,000	(3.3)%
Net income per share from continuing operations — diluted	\$ 2.07	\$ 1.80	1.4%
Net income per share from discontinued operations — diluted	\$ 0.20	\$ 0.00	35.0%
Net income per share — diluted	\$ 2.27	\$ 1.80	4.4%
Cash dividends per share	\$ 1.36	\$ 1.10	1.5%
Book value per share at end of year	\$ 24.98	\$ 20.11	4.6%
Natural gas distribution throughput — continuing operations (MMcf)	401,352	418,000	(7.1)%
Natural gas distribution throughput — discontinued operations (MMcf)	22,668	28,000	(19.3)%
Consolidated natural gas distribution throughput (MMcf)	424,020	446,000	(7.8)%
Consolidated regulated transmission and storage transportation volumes (MMcf)	435,012	450,000	7.2%
Consolidated nonregulated delivered gas sales volumes (MMcf)	384,799	400,000	(8.6)%
Heating degree days†	2,733	2,800	(1.5)%
Degree days as a percentage of normal†	99%	100%	(2.0)%
Meters in service at end of year	3,213,191	3,250,000	(3.0)%
Return on average shareholders' equity	9.1%	8.0%	2.2%
Shareholders' equity as a percentage of total capitalization (including short-term debt) at end of year	48.3%	48.3%	—
Shareholders of record	18,680	18,000	(4.8)%
Weighted average shares outstanding — diluted (000s)	90,652	86,000	0.6%

* Total capitalization represents the sum of shareholders' equity and long-term debt, excluding current maturities.

† Heating degree days are adjusted for service areas with weather-normalized operations.

Summary Annual Report

The financial information presented in this report about Atmos Energy Corporation is condensed. Our complete financial statements, including notes as well as management's discussion and analysis of financial condition and results of operations, are presented in our *Annual Report on Form 10-K*. Atmos Energy's chief executive officer and its chief financial officer have executed all certifications with respect to the financial statements contained therein and have completed management's report on internal control over financial reporting, which are required under the Sarbanes-Oxley Act of 2002 and all related rules and regulations of the Securities and Exchange Commission. Investors may request, without charge, our *Annual Report on Form 10-K* for the fiscal year ended September 30, 2012, by calling Investor Relations at 972-855-3729 between 8 a.m. and 5 p.m. Central time. Our *Annual Report on Form 10-K* also is available on Atmos Energy's website at www.atmosenergy.com. Additional investor information is presented on pages 31 and 32 of this report.

At left Employees like McKinley Coleman, a service technician in the Kentucky/Mid-States Division at Bowling Green, Kentucky, take pride in their communities and in fulfilling their civic responsibilities, whether by serving on active military duty or by encouraging their fellow citizens to exercise their right to vote.

Key Performance Indicators

Meters in service		
Residential	2,929,814	2,929,814
Commercial	270,774	270,774
Industrial	2,069	2,069
Public authority and other	10,534	10,534
Total meters	<u>3,213,191</u>	<u>3,213,191</u>
Heating degree days*		
Actual (weighted average)	2,733	2,733
Percent of normal	99%	99%
Natural gas distribution sales volumes — continuing operations (MMcf)		
Residential	158,119	158,119
Commercial	89,720	89,720
Industrial	17,289	17,289
Public authority and other	10,412	10,412
Total	<u>275,540</u>	<u>275,540</u>
Natural gas distribution transportation volumes — continuing operations (MMcf)		
	130,266	130,266
Total natural gas distribution throughput — continuing operations (MMcf)		
	405,806	405,806
Natural gas distribution sales volumes — discontinued operations (MMcf)		
	14,387	14,387
Natural gas distribution transportation volumes — discontinued operations (MMcf)		
	8,281	8,281
Intersegment activity (MMcf)		
	(4,454)	(4,454)
Consolidated natural gas distribution throughput (MMcf)		
	424,020	424,020
Consolidated regulated transmission and storage transportation volumes (MMcf)		
	435,012	435,012
Consolidated nonregulated delivered gas sales volumes (MMcf)		
	<u>384,799</u>	<u>384,799</u>
Operating revenues (000s)		
Natural gas distribution sales revenues		
Residential	\$ 1,535,887	\$ 1,535,887
Commercial	685,380	685,380
Industrial	96,636	96,636
Public authority and other	68,676	68,676
Total gas distribution sales revenues	<u>2,386,579</u>	<u>2,386,579</u>
Transportation revenues	57,331	57,331
Other gas revenues	25,871	25,871
Total natural gas distribution revenues	<u>2,469,781</u>	<u>2,469,781</u>
Regulated transmission and storage revenues	87,141	87,141
Nonregulated revenues	1,729,513	1,729,513
Total operating revenues (000s)	<u>\$ 4,286,435</u>	<u>\$ 4,286,435</u>
Other statistics		
Gross plant (000s)	\$ 6,816,794	\$ 6,816,794
Net plant (000s)	\$ 5,147,918	\$ 5,147,918
Miles of pipe	76,835	76,835
Employees	4,949	4,949

* Heating degree days are adjusted for service areas with weather-normalized operations.

Condensed Consolidated Balance Sheets

Assets		
Property, plant and equipment	6,364,594	\$ 6,607,552
Construction in progress	277,484	209,242
	6,642,078	6,816,794
Less accumulated depreciation and amortization	(1,477,904)	1,668,876
Net property, plant and equipment	5,164,174	5,147,918
Current assets		
Cash and cash equivalents	112,114	131,419
Accounts receivable, less allowance for doubtful accounts of \$9,425 in 2012 and \$7,440 in 2011	233,904	273,303
Gas stored underground	24,115	289,760
Other current assets	17,859	316,471
Total current assets	487,992	1,010,953
Goodwill and intangible assets	740,207	740,207
Deferred charges and other assets	383,793	383,793
	1,608,992	\$ 7,282,871
Capitalization and liabilities		
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; issued and outstanding: 2012 - 90,239,900 shares, 2011 - 90,296,482 shares	451	\$ 451
Additional paid-in capital	1,732,935	1,732,935
Accumulated other comprehensive loss	(48,460)	(48,460)
Retained earnings	570,495	570,495
Shareholders' equity	2,255,421	2,255,421
Long-term debt	2,206,117	2,206,117
Total capitalization	4,461,538	4,461,538
Current liabilities		
Accounts payable and accrued liabilities	291,205	291,205
Other current liabilities	367,563	367,563
Short-term debt	206,396	206,396
Current maturities of long-term debt	2,434	2,434
Total current liabilities	867,598	867,598
Deferred income taxes	960,093	960,093
Regulatory cost of removal obligation	428,947	428,947
Deferred credits and other liabilities	564,695	564,695
	7,282,871	\$ 7,282,871

Condensed Consolidated Statements of Income

Operating revenues			
Natural gas distribution segment		\$ 2,470,664	\$ 2,783,863
Regulated transmission and storage segment		219,373	203,013
Nonregulated segment		2,024,893	2,146,658
Intersegment eliminations		(428,495)	(472,474)
		4,286,435	4,661,060
Purchased gas cost			
Natural gas distribution segment		1,452,721	1,785,221
Regulated transmission and storage segment		—	—
Nonregulated segment		1,959,893	2,032,567
Intersegment eliminations		(426,999)	(470,864)
		2,985,615	3,346,924
Gross profit		1,300,820	1,314,136
Operating expenses			
Operation and maintenance		442,965	454,621
Depreciation and amortization		223,832	208,539
Taxes, other than income		177,767	187,143
Asset impairments		30,270	—
Total operating expenses		874,834	850,303
Operating income		425,986	463,833
Miscellaneous income (expense), net		21,184	(591)
Interest charges		150,763	154,188
Income from continuing operations before income taxes		296,407	309,054
Income tax expense		106,819	119,203
Income from continuing operations		189,588	189,851
Income from discontinued operations, net of tax (\$10,066, \$12,372 and \$9,584)		18,013	15,988
Gain on sale of discontinued operations, net of tax (\$3,519, \$0 and \$0)		—	—
Net income		\$ 207,601	\$ 205,839
Basic earnings per share			
Income per share from continuing operations		\$ 2.08	\$ 2.05
Income per share from discontinued operations		0.20	0.17
Net income per share — basic		\$ 2.28	\$ 2.22
Diluted earnings per share			
Income per share from continuing operations		\$ 2.07	\$ 2.03
Income per share from discontinued operations		0.20	0.17
Net income per share — diluted		\$ 2.27	\$ 2.20
Weighted average shares outstanding:			
Basic		90,201	91,852
Diluted		90,652	92,422

Condensed Consolidated Statements of Cash Flows

Cash Flows from Operating Activities			
Net income	207,601	\$ 207,601	\$ 205,839
Adjustments to reconcile net income to net cash provided by operating activities:			
Asset impairments	30,270	30,270	—
Gain on sale of discontinued operations	—	—	—
Depreciation and amortization:			
Charged to depreciation and amortization	233,155	233,155	216,960
Charged to other accounts	228	228	173
Deferred income taxes	117,353	117,353	196,731
Stock-based compensation	11,586	11,586	12,655
Debt financing costs	9,438	9,438	11,908
Other	(961)	(961)	(1,245)
Changes in assets and liabilities	(25,826)	(25,826)	83,455
Net cash provided by operating activities	582,844	582,844	726,476
Cash Flows Used in Investing Activities			
Capital expenditures	(622,965)	(622,965)	(542,636)
Proceeds from the sale of discontinued operations	—	—	—
Other, net	(4,421)	(4,421)	(66)
Net cash used in investing activities	(627,386)	(627,386)	(542,702)
Cash Flows from Financing Activities			
Net increase in short-term debt	83,306	83,306	54,268
Net proceeds from issuance of long-term debt	394,466	394,466	—
Settlement of Treasury lock agreements	20,079	20,079	—
Unwinding of Treasury lock agreements	27,803	27,803	—
Repayment of long-term debt	(360,131)	(360,131)	(131)
Cash dividends paid	(124,011)	(124,011)	(124,287)
Repurchase of common stock	—	—	(100,450)
Repurchase of equity awards	(5,299)	(5,299)	(1,191)
Issuance of common stock	7,796	7,796	8,766
Net cash provided by (used in) financing activities	44,009	44,009	(163,025)
Net increase (decrease) in cash and cash equivalents	(533)	(533)	20,749
Cash and cash equivalents at beginning of year	131,952	131,952	111,203
Cash and cash equivalents at end of year	\$ 131,419	\$ 131,419	\$ 131,952

The Board of Directors and Shareholders of Atmos Energy Corporation

We have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Atmos Energy Corporation at September 30, 2012 and 2011, and the related consolidated statements of income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2012 (not presented separately herein); and in our report dated November 12, 2012, we expressed an unqualified opinion on those consolidated financial statements.

In our opinion, the information set forth in the accompanying condensed consolidated financial statements is fairly stated in all material respects in relation to the consolidated financial statements from which it has been derived.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of Atmos Energy Corporation's internal control over financial reporting as of September 30, 2012, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated November 12, 2012 (not presented separately herein) expressed an unqualified opinion thereon.

Ernst + Young LLP

Dallas, Texas
November 12, 2012

Condensed Financial and Statistical Summary 2008-2012

Balance Sheet Data at September 30 (000s)				
Capital expenditures	\$ 622,965	\$ 542,636	\$ 509,494	\$ 472,273
Net property, plant and equipment	5,147,918	4,793,075	4,439,103	4,136,859
Working capital	143,355	(290,887)	91,519	78,017
Total assets	7,282,871	6,763,791	6,367,083	6,386,699
Shareholders' equity	2,255,421	2,178,348	2,176,761	2,052,492
Long-term debt, excluding current maturities	2,206,117	1,809,551	2,169,400	2,119,792
Total capitalization	4,461,538	3,987,899	4,346,161	4,172,284
Income Statement Data				
Operating revenues (000s)	\$ 4,286,435	\$ 4,661,060	\$ 4,793,248	\$ 7,039,342
Gross profit (000s)	1,300,820	1,314,136	1,297,682	1,275,077
Income from continuing operations (000s)	189,588	189,851	175,026	166,696
Income from discontinued operations, net of tax (000s)	18,013	15,988	15,952	13,635
Net income (000s)	207,601	205,839	190,978	180,331
Income per share from continuing operations—diluted	2.07	2.03	1.90	1.84
Income per share from discontinued operations—diluted	0.20	0.17	0.17	0.15
Net income per diluted share	2.27	2.20	2.07	1.99
Common Stock Data				
Shares outstanding (000s)				
End of year	90,296	90,164	92,552	90,815
Weighted average	90,652	92,422	91,620	89,941
Cash dividends per share	\$ 1.36	\$ 1.34	\$ 1.32	\$ 1.30
Shareholders of record	18,680	19,738	20,790	21,756
Market price—High	\$ 34.98	\$ 30.06	\$ 28.80	\$ 29.46
Low	\$ 28.87	\$ 26.41	\$ 20.20	\$ 25.09
End of year	\$ 32.45	\$ 29.25	\$ 28.18	\$ 26.62
Book value per share at end of year	\$ 24.98	\$ 24.16	\$ 23.52	\$ 22.60
Price/Earnings ratio at end of year	14.30	13.30	13.61	13.38
Market/Book ratio at end of year	1.30	1.21	1.20	1.18
Annualized dividend yield at end of year	4.2%	4.6%	4.7%	4.9%
Customers and Volumes (as metered)				
Consolidated distribution gas sales volumes (MMcf)	289,927	322,628	282,117	292,676
Consolidated distribution gas transportation volumes (MMcf)	134,093	131,547	126,768	136,678
Consolidated distribution throughput (MMcf)	424,020	454,175	408,885	429,354
Consolidated transmission and storage transportation volumes (MMcf)	435,012	428,599	528,689	595,542
Consolidated nonregulated delivered gas sales volumes (MMcf)	384,799	353,853	370,569	389,392
Meters in service at end of year	3,213,191	3,186,040	3,178,844	3,191,779
Heating degree days*	2,733	2,780	2,713	2,820
Degree days as a percentage of normal*	99%	102%	100%	100%
Gas distribution average cost of gas per Mcf sold	\$ 5.30	\$ 5.77	\$ 6.95	\$ 9.05
Gas distribution average transportation fee per Mcf	\$.46	\$.46	\$.46	\$.43
Statistics				
Return on average shareholders' equity	9.1%	9.1%	8.9%	8.8%
Number of employees	4,949	4,913	4,891	4,750
Net gas distribution plant per meter	\$ 1,362	\$ 1,243	\$ 1,165	\$ 1,091
Gas distribution operation and maintenance expense per meter	\$ 111	\$ 114	\$ 116	\$ 122
Meters per employee—gas distribution	676	676	678	700
Times interest earned before income taxes	3.13	3.09	2.82	3.06

* Heating degree days are adjusted for service areas with weather-normalized operations.

Executive Management



Robert W. Best
Executive Chairman
of the Board



Kim R. Cocklin
President and
Chief Executive Officer



Bret J. Eckert
Senior Vice President and
Chief Financial Officer



Louis P. Gregory
Senior Vice President,
General Counsel and
Corporate Secretary



Michael E. Haefner
Senior Vice President,
Human Resources



Marvin L. Sweetin
Senior Vice President,
Utility Operations

Regional Divisions



J. Kevin Akers
President,
Kentucky/Mid-States Division



Richard A. Erskine
President,
Atmos Pipeline-Texas Division



David E. Gates
President,
Mississippi Division



Gary W. Gregory
President,
Colorado-Kansas Division



Tom S. Hawkins, Jr.
President,
Louisiana Division



John A. Paris
President,
Mid-Tex Division



David J. Park
President,
West Texas Division

Atmos Energy Officers



Mark S. Bergeron
President,
Atmos Energy Holdings, Inc.



Conrad E. Gruber
Vice President,
Strategic Planning



Kenneth M. Malter
Vice President,
Gas Supply and Services



Verlon R. Aston, Jr.
Vice President,
Governmental and
Public Affairs



John S. McDill
Vice President,
Pipeline Safety



Clay C. Cash
Vice President,
Customer Service



Edward Pace McDonald IV
Vice President, Tax



Christopher T. Forsythe
Vice President and Controller



Daniel M. Meziere
Vice President and Treasurer



Susan K. Giles
Vice President,
Investor Relations



Richard J. Gius
Vice President and
Chief Information Officer



Robert W. Best
Executive Chairman
of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1997



Kim R. Cocklin
President and
Chief Executive Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 2009



Richard W. Douglas
Executive Vice President,
Jones Lang LaSalle LLC
Dallas, Texas
Board member since 2007
Committees: Human
Resources, Nominating and
Corporate Governance,
Work Session/Annual Meeting



Ruben E. Esquivel
Vice President for
Community and Corporate
Relations, UT Southwestern
Medical Center
Dallas, Texas
Board member since 2008
Committees: Audit,
Human Resources



Richard K. Gordon
General Partner,
Juniper Capital L.P. and
Juniper Energy LP
Houston, Texas
Board member since 2001
Committees: Human
Resources (Chairman),
Executive, Nominating and
Corporate Governance



Robert C. Grable
Partner, Kelly Hart &
Hallman LLP
Fort Worth, Texas
Board member since 2009
Committees: Audit,
Human Resources



Dr. Thomas C. Meredith
President, Effective
Leadership LLC
Jackson, Mississippi
Board member since 1995
Committees: Work Session/
Annual Meeting (Chairman),
Executive, Human Resources,
Nominating and Corporate
Governance



Nancy K. Quinn
Independent Energy
Consultant
East Hampton, New York
Board member since 2004
Committees: Audit (Chair),
Executive, Nominating and
Corporate Governance



Richard A. Sampson
Retired Managing Director
and Client Adviser,
JPMorgan Chase & Co.
Denver, Colorado
Board member since 2012
Committees: Audit, Human
Resources



Stephen R. Springer
Retired Senior Vice President
and General Manager,
Midstream Division,
The Williams Companies, Inc.
Fort Myers Beach, Florida
Board member since 2005
Committee: Work Session/
Annual Meeting



Charles K. Vaughan
Retired Chairman
of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1983
Lead Director since 2003
Committee: Executive
(Chairman)



Richard Ware II
President, Amarillo
National Bank
Amarillo, Texas
Board member since 1994
Committees: Nominating
and Corporate Governance
(Chairman), Audit,
Executive, Work Session/
Annual Meeting



Lee E. Schlessman
Honorary Director
President, Dolo
Investment Company
Denver, Colorado
Retired from Board
in 1998

Common Stock Listing

New York Stock Exchange. Trading symbol: ATO

Stock Transfer Agent and Registrar

American Stock Transfer & Trust Company, LLC
Operations Center
6201 15th Avenue
Brooklyn, New York 11219
800-543-3038

To inquire about your Atmos Energy common stock, please call AST at the telephone number above. You may use the agent's interactive voice response system 24 hours a day to learn about transferring stock or to check your recent account activity, all without the assistance of a customer service representative. Please have available your Atmos Energy shareholder account number and your Social Security or federal taxpayer ID number.

To speak to an AST customer service representative, please call the same number between 8 a.m. and 7 p.m. Eastern time, Monday through Thursday, or 8 a.m. to 5 p.m. Eastern time on Friday.

You also may send an email message on our transfer agent's website at www.amstock.com. Please refer to Atmos Energy in your email message and include your Atmos Energy shareholder account number.

Independent Registered Public Accounting Firm

Ernst & Young LLP
One Victory Park
Suite 2000
2323 Victory Avenue
Dallas, Texas 75219
214-969-8000

Form 10-K

Atmos Energy Corporation's *Annual Report on Form 10-K* is available at no charge from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205 or by calling 972-855-3729 between 8 a.m. and 5 p.m. Central time. Atmos Energy's Form 10-K also may be viewed on Atmos Energy's website at www.atmosenergy.com.

Annual Meeting of Shareholders

The 2013 Annual Meeting of Shareholders will be held in the Pavilion Ballroom at the Belo Mansion, 2101 Ross Avenue, Dallas, Texas 75201 on Wednesday, February 13, 2013, at 9:30 a.m. Central time.

Direct Stock Purchase Plan

Atmos Energy has a Direct Stock Purchase Plan that is available to all investors. For an Enrollment Application Form and a Plan Prospectus, please call AST at 800-543-3038. The Prospectus is also available at www.atmosenergy.com. You may also obtain information by writing to Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205.

This is not an offer to sell, or a solicitation to buy, any securities of Atmos Energy Corporation. Shares of Atmos Energy common stock purchased through the Direct Stock Purchase Plan will be offered only by Prospectus.

Atmos Energy on the Internet

Information about Atmos Energy is available on the Internet at www.atmosenergy.com. Our website includes news releases, current and historical financial reports, other investor data, corporate governance documents, management biographies, customer information and facts about Atmos Energy's operations.

Atmos Energy Corporation Contacts

To contact Atmos Energy's Investor Relations, call 972-855-3729 between 8 a.m. and 5 p.m. Central time or send an email message to InvestorRelations@atmosenergy.com.

Securities analysts and investment managers, please contact:

Susan K. Giles
Vice President, Investor Relations
972-855-3729 (voice) 972-855-3040 (fax)
InvestorRelations@atmosenergy.com

Forward-looking Statements

The matters discussed or incorporated by reference in this *Summary Annual Report* may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this report are forward-looking statements made in good faith by the Company and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this report or any other of the Company's documents or oral presentations, the words "anticipate," "believe," "estimate," "expect," "forecast," "goal," "intend," "objective," "plan," "projection," "seek," "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in this report. These risks and uncertainties are discussed in the Company's *Annual Report on Form 10-K* for the fiscal year ended September 30, 2012.

Although the Company believes these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, the Company undertakes no obligation to update or revise any of its forward-looking statements, whether as a result of new information, future events or otherwise.

Other Information

You can view this *Summary Annual Report*, our *Annual Report on Form 10-K* and other financial documents for fiscal 2012 and previous years at www.atmosenergy.com.

If you are a shareholder who would like to receive our *Summary Annual Report* and other company documents electronically in the future, please sign up for electronic distribution. It's convenient and easy, and it saves the costs to produce and distribute these materials.

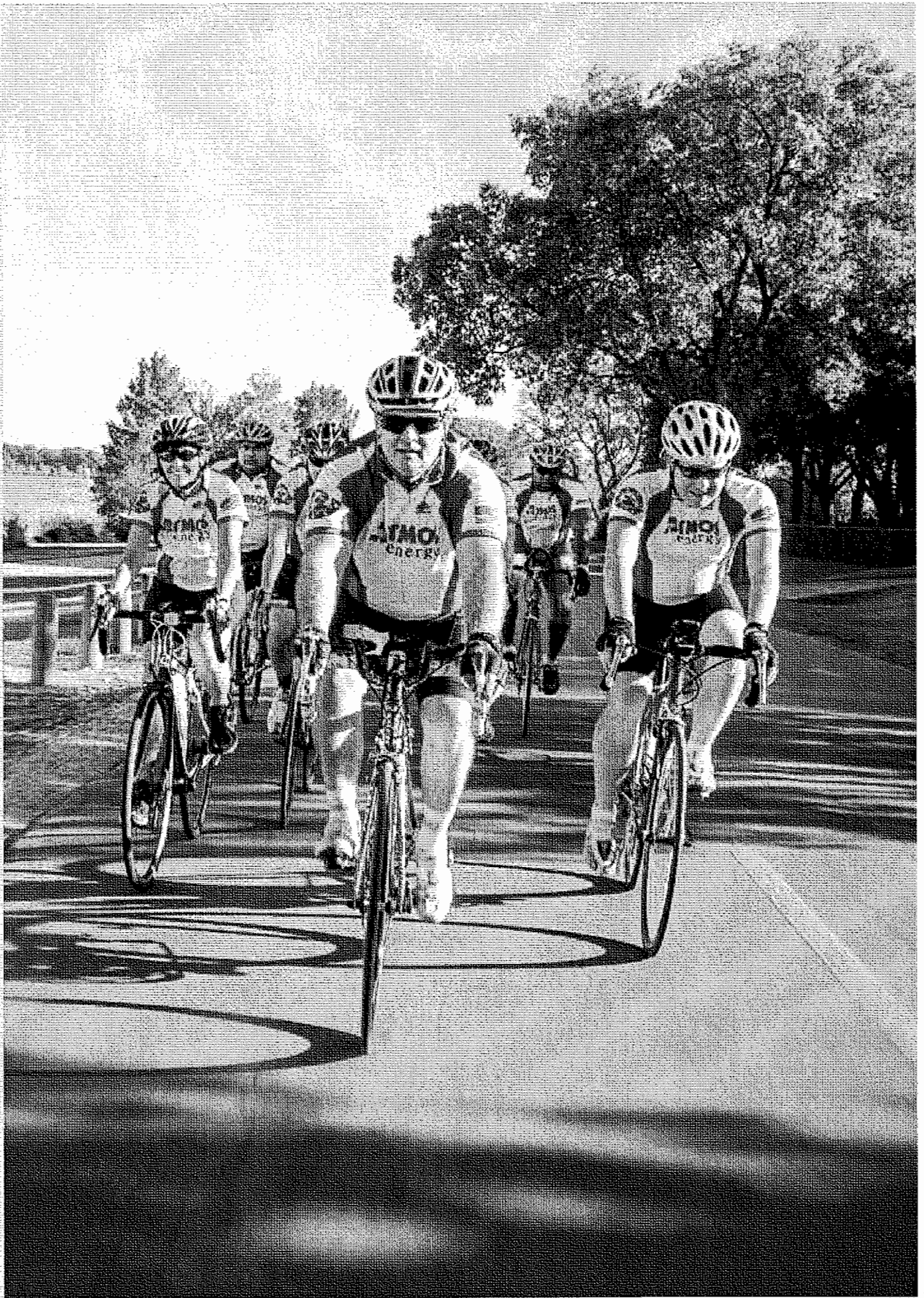
To receive these documents over the Internet next year, please visit www.amstock.com and access your account to give your consent. Please remember that accessing our *Summary Annual Report* and other company documents over the Internet may result in charges to you from your Internet service provider or telephone company.

Inside Back Cover Tim Harper (center), a Mid-Tex Division crew leader in Dallas, leads Atmos Energy's North Texas bicycling team, which works out to improve fitness and rides in major races across the state to raise money for charitable causes.

Back Cover Bonnie McElearney, AtmoSpirit director, has been a significant contributor to the company's goal of instilling consistent cultural values that help develop employees and serve stakeholders.

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Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
atmosenergy.com



Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(q)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (q) The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls;

RESPONSE:

Please see attachment FR_16(12)(q)_Att1 for the independent auditor's reports for the year ended September 30, 2012.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(12)(q)_Att1 - Independent Auditor Report.pdf, 2 Pages.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation as of September 30, 2012 and 2011, and the related consolidated statements of income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2012. Our audits also included the financial statement schedule listed in the Index at Item 8. These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 2012 and 2011, and the consolidated results of its operations and its cash flows for each of the three years in the period ended September 30, 2012, in conformity with U.S. generally accepted accounting principles. Also, in our opinion, the related financial statement schedule, when considered in relation to the financial statements taken as a whole, presents fairly, in all material respects the financial information set forth therein.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Atmos Energy Corporation's internal control over financial reporting as of September 30, 2012, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated November 12, 2012 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Dallas, Texas
November 12, 2012

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of
Atmos Energy Corporation

We have audited Atmos Energy Corporation's internal control over financial reporting as of September 30, 2012, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (the COSO criteria). Atmos Energy Corporation's management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, Atmos Energy Corporation maintained, in all material respects, effective internal control over financial reporting as of September 30, 2012, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets as of September 30, 2012 and 2011, and the related statements of income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2012 of Atmos Energy Corporation and our report dated November 12, 2012 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Dallas, Texas
November 12, 2012

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(r)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (r) The quarterly reports to the stockholders for the most recent five (5) quarters;

RESPONSE:

Please see the Company's response to FR 16(12)(p).

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(s)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (s) The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient;

RESPONSE:

Please see the following exhibits to the direct testimony of Dane Watson, provided in the Company's response to FR 16(12)(a):

- Exhibit DAW-1 - Atmos Energy Corporation - Kentucky Gas Division's Depreciation Rate Study at September 30, 2012;
- Exhibit DAW-2 - Atmos Energy Corporation - Kentucky Mid-States General Office Depreciation Rate Study at September 30, 2012; and
- Exhibit DAW-3 - Atmos Shared Services Unit Depreciation Rate Study at September 30, 2010.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
Question No. FR 16(12)(t)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (t) A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program;

RESPONSE:

Atmos Energy prepared testimony, documents, schedules, slides and workpapers presented in this filing using Microsoft Office 2010 products. Computers on which Microsoft Office is installed are running Windows XP Pro, as well as Windows 7. These Dell PCs are IBM compatible and are running processors at speeds no less than 2GHz with 2GB of RAM. The Class Cost of Service Study was prepared by using Microsoft Office 2010.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(u)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (u) If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:
1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;
 2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
 3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and
 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable;

RESPONSE:

- 1) The allocation of costs are fully described in the Company's Cost Allocation Manual as filed with this Commission, the latest of which is attached as Exhibit JLS-1 to the Direct Testimony of Jason Schneider. Please see Exhibit GKW-1 to the Direct Testimony of Greg Waller, which provides the composite factors used to allocate rate base items in this rate proceeding.
- 2) Please see Schedules C.2.1 of FR 16(13)(c), account 922.
- 3) Please see the response to item 1.
- 4) Please see the response to item 1.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(v)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (v) If the utility provides gas, electric, sewage utility, or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period; and

RESPONSE:

Please see the Direct Testimony of Paul Raab.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(12)(w)
Page 1 of 1

REQUEST:

- (12) Each application requesting a general adjustment in rates supported by a fully forecasted test period shall include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application:
- (w) Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:
1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and
 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from a single time period; and
 - b. Using generally recognized fully allocated, embedded, or incremental cost principles.

RESPONSE:

Not Applicable.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(a)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (a) A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;

RESPONSE:

Please see attachment FR_16(13)(a)_Att1, Schedule A.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(a)_Att1 - Schedule A, 4 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 16(13)(a)
B	<u>Rate Base</u>	FR 16(13)(b)
C	<u>Operating Income (Revenues & Expenses)</u>	FR 16(13)(c)
D	<u>Adjustments to Operating Income by Account</u>	FR 16(13)(d)
E	<u>Income Tax Calculation</u>	FR 16(13)(e)
F	<u>Rule F Compliance Adjustments</u>	FR 16(13)(f)
G	<u>Payroll Analysis</u>	FR 16(13)(g)
H	<u>Gross Revenue Conversion Factor</u>	FR 16(13)(h)
I	<u>Comparative Income Statements</u>	FR 16(13)(i)
J	<u>Cost of Capital</u>	FR 16(13)(j)
K	<u>Comparative Financial Data</u>	FR 16(13)(k)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Allocation Factors

Line No.	Description	Forecast Period			Base Period		
		KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite	KY/ Md-Sts Division	Kentucky Jurisdiction	Kentucky Composite
	Rate Base, Dep. Exp., & Taxes Other						
1	Shared Services						
2	General Office (Div 002)	11.10%	50.00%	5.55%	12.90%	41.35%	5.33%
3	Customer Support (Div 012)	10.78%	53.04%	5.72%	12.50%	44.87%	5.61%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	50.00%	50.00%	100%	41.35%	41.35%
6							
7	Depreciation Expense O&M Factor						
8	Shared Services						
9	General Office (Div 002)			100.00%			
10	Customer Support (Div 012)			100.00%			
11	Kentucky/Mid-States						
12	Mid-States General Office (Div 091)			96.04%			
13	Kentucky Direct (Div 009)			98.41%			
14							
15	Greenville Avenue Data Center			1.40%			1.40%
16	Charles K. Vaughan Center			0.79%			0.79%
17							
18	Kentucky Composite Tax			38.90%			
19							
20	Rate of Return			10.70%			
21							
22	STD RATE			1.25%			
23							
24	LTD RATE			6.19%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Schedule	Pages	Description
A	1	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Overall Financial Summary
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(13)(a)
Schedule A
Witness: Waller

Line No.	Description (a)	Supporting Schedule Reference (b)	Base Jurisdictional Revenue Requirement (c)	Forecasted Jurisdictional Revenue Requirement (d)
1	Rate Base	B-1	\$ 222,461,642	\$ 252,914,292
2	Adjusted Operating Income	C-1	\$ 16,673,366	\$ 13,460,079
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.49%	5.32%
4	Required Rate of Return	J-1	8.64%	8.53%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 19,220,686	\$ 21,573,589
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 2,547,320	\$ 8,113,510
7	Gross Revenue Conversion Factor	H	1.64757	1.64757
8	Revenue Deficiency (line 6 times line 7)		\$ 4,196,888	\$ 13,367,575
9	Revenue Increase Requested	C-1		\$ 13,367,575
10	Adjusted Operating Revenues	C-1		\$ 155,374,969
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 168,742,544

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(b)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (b) A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

RESPONSE:

Please see attachment FR_16(13)(b)_Att1, Schedules B-1 through B-6 and the associated workpapers.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(b)_Att1 - Schedules B-1 - B-6 & WPs.pdf, 52 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

FR 16(13)(b) SCHEDULE B

Rate Base

Schedule	Pages	Description
B-1	2	Rate Base Summary
B-2	14	Plant in Service by Account and Sub Account
B-3	14	Accumulated Depreciation & Amortization
B-3.1	5	Depreciation Expense
B-4	2	Allowance for Working Capital
B-4.1	2	Working Capital Components - 13 Month Averages
B-4.2	2	Cash Working Capital - 1/8 O&M Expenses
B-5	2	Deferred Credits & Accumulated Deferred Income Taxes
B-6	2	Customer Advances For Construction

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Rate Base Summary
as of July 31, 2013

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

FR 16(13)(b)1
Schedule B-1
Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Ending Balance	Base Period 13 Month Average
1	Plant in Service	B-2 B	\$ 416,131,888	\$ 402,197,824
2	Construction Work in Progress	B-2 B	8,497,368	13,179,415
3	Accumulated Depreciation and Amortization	B-3 B	(159,566,187)	(161,796,835)
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		<u>\$ 265,063,069</u>	<u>\$ 253,580,404</u>
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,096,135	\$ 3,096,135
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 B	5,705,505	7,858,881
7	Customer Advances For Construction	B-6 B	(2,747,214)	(2,743,470)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(44,430,020)</u>	<u>(39,330,306)</u>
9	Rate Base (Sum line 4 Thru 8)		<u>\$ 226,687,475</u>	<u>\$ 222,461,642</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Rate Base Summary
as of November 30, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s).

FR 16(13)(b)1
Schedule B-1
Witness: Waller

Line No.	Rate Base Component	Supporting Schedule Reference	Forecasted Test Period Ending Balance	Forecasted Test Period 13 Month Average
1	Plant in Service	B-2 F	\$ 465,470,506	\$ 445,835,433
2	Construction Work in Progress	B-2 F	8,541,792	8,541,792
3	Accumulated Depreciation and Amortization	B-3 F	(172,093,025)	(166,889,761)
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		<u>\$ 301,919,273</u>	<u>\$ 287,487,464</u>
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,337,211	\$ 3,337,211
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	26,815,946	10,728,429
7	Customer Advances For Construction	B-6 F	(2,745,210)	(2,745,576)
8	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(47,731,363)</u>	<u>(45,893,236)</u>
9	Rate Base (Sum Line 4 Thru 8)		<u><u>\$ 281,595,856</u></u>	<u><u>\$ 252,914,292</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 2,353	\$ -	\$ 2,353	100%	100%	\$ 2,353	\$ 2,353	100%	100%	\$ 2,353
10	32540	Rights of Ways	83,422	-	83,422	100%	100%	83,422	83,422	100%	100%	83,422
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	528,218	-	528,218	100%	100%	528,218	528,218	100%	100%	528,218
14	33400	Field Meas. & Reg. Sta. Equip	192,384	-	192,384	100%	100%	192,384	192,384	100%	100%	192,384
15	33600	Purification Equipment	44,369	-	44,369	100%	100%	44,369	44,369	100%	100%	44,369
17		Total Natural Gas Production Plant	\$ 901,402	\$ -	\$ 901,402			\$ 901,402	\$ 901,402			\$ 901,402
19		<u>Storage Plant</u>										
20	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
23	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
24	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
25	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
26	35200	Wells \ Rights of Way	3,977,247	-	3,977,247	100%	100%	3,977,247	3,566,338	100%	100%	3,566,338
27	35201	Well Construction	1,580,287	-	1,580,287	100%	100%	1,580,287	1,711,049	100%	100%	1,711,049
28	35202	Well Equipment	455,309	-	455,309	100%	100%	455,309	455,309	100%	100%	455,309
29	35203	Cushion Gas	1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
30	35210	Leaseholds	178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
31	35211	Storage Rights	54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
32	35301	Field Lines	178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
33	35302	Tributary Lines	209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
34	35400	Compressor Station Equipment	923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
35	35500	Meas & Reg. Equipment	240,883	-	240,883	100%	100%	240,883	240,883	100%	100%	240,883
36	35600	Purification Equipment	163,979	-	163,979	100%	100%	163,979	163,979	100%	100%	163,979
38		Total Storage Plant	\$ 10,254,650	\$ -	\$ 10,254,650			\$ 10,254,650	\$ 9,974,503			\$ 9,974,503

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
42	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
43	36602	Structures & Improvements	49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
44	36603	Other Structures	60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
45	36700	Mains Cathodic Protection	406,035	-	406,035	100%	100%	406,035	406,035	100%	100%	406,035
46	36701	Mains - Steel	28,308,480	-	28,308,480	100%	100%	28,308,480	28,596,853	100%	100%	28,596,853
47	36900	Meas. & Reg. Equipment	578,023	-	578,023	100%	100%	578,023	578,023	100%	100%	578,023
48	36901	Meas. & Reg. Equipment	2,275,354	-	2,275,354	100%	100%	2,275,354	2,276,250	100%	100%	2,276,250
49												
50		Total Production Plant - LPG	\$ 32,572,462	\$ -	\$ 32,572,462			\$ 32,572,462	\$ 32,861,731			\$ 32,861,731
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 501,424	\$ -	\$ 501,424	100%	100%	\$ 501,424	\$ 465,821	100%	100%	\$ 465,821
54	37401	Land	37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
55	37402	Land Rights	253,401	-	253,401	100%	100%	253,401	253,401	100%	100%	253,401
56	37403	Land Other	2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
57	37500	Structures & Improvements	338,709	-	338,709	100%	100%	338,709	335,496	100%	100%	335,496
58	37501	Structures & Improvements T.B.	101,507	-	101,507	100%	100%	101,507	101,507	100%	100%	101,507
59	37502	Land Rights	46,591	-	46,591	100%	100%	46,591	46,591	100%	100%	46,591
60	37503	Improvements	4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
61	37600	Mains Cathodic Protection	11,237,488	-	11,237,488	100%	100%	11,237,488	11,131,674	100%	100%	11,131,674
62	37601	Mains - Steel	92,268,455	-	92,268,455	100%	100%	92,268,455	87,428,410	100%	100%	87,428,410
63	37602	Mains - Plastic	50,755,436	-	50,755,436	100%	100%	50,755,436	43,363,486	100%	100%	43,363,486
64	37800	Meas & Reg. Sta. Equip - General	5,183,671	-	5,183,671	100%	100%	5,183,671	4,990,287	100%	100%	4,990,287
65	37900	Meas & Reg. Sta. Equip - City Gate	2,159,000	-	2,159,000	100%	100%	2,159,000	2,034,477	100%	100%	2,034,477
66	37905	Meas & Reg. Sta. Equipment T.b.	1,408,458	-	1,408,458	100%	100%	1,408,458	1,415,250	100%	100%	1,415,250
67	38000	Services	94,622,069	-	94,622,069	100%	100%	94,622,069	91,889,187	100%	100%	91,889,187
68	38100	Meters	19,845,870	-	19,845,870	100%	100%	19,845,870	18,529,298	100%	100%	18,529,298
69	38200	Meter Installaitons	48,972,369	-	48,972,369	100%	100%	48,972,369	48,685,169	100%	100%	48,685,169
70	38300	House Regulators	7,111,004	-	7,111,004	100%	100%	7,111,004	6,987,599	100%	100%	6,987,599
71	38400	House Reg. Installations	154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
72	38500	Ind. Meas. & Reg. Sta. Equipment	5,027,522	-	5,027,522	100%	100%	5,027,522	5,006,234	100%	100%	5,006,234
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 340,031,364	\$ -	\$ 340,031,364			\$ 340,031,364	\$ 322,862,279			\$ 322,862,279

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
76												
77		<u>General Plant **</u>										
78	38900	Land & Land Rights	\$ 786,216	\$ -	\$ 786,216	100%	100%	\$ 786,216	\$ 786,216	100%	100%	\$ 786,216
79	39000	Structures & Improvements	1,659,849	-	1,659,849	100%	100%	1,659,849	1,544,347	100%	100%	1,544,347
80	39002	Structures-Brick	178,755	-	178,755	100%	100%	178,755	178,755	100%	100%	178,755
81	39003	Improvements	725,022	-	725,022	100%	100%	725,022	725,022	100%	100%	725,022
82	39004	Air Conditioning Equipment	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
83	39009	Improvement to leased Premises	1,279,376	-	1,279,376	100%	100%	1,279,376	1,279,376	100%	100%	1,279,376
84	39100	Office Furniture & Equipment	1,461,819	-	1,461,819	100%	100%	1,461,819	1,451,159	100%	100%	1,451,159
85	39103	Office Machines	-	-	-	100%	100%	-	-	100%	100%	-
86	39200	Transportation Equipment	395,444	-	395,444	100%	100%	395,444	395,444	100%	100%	395,444
87	39201	Trucks	-	-	-	100%	100%	-	-	100%	100%	-
88	39202	Trailers	33,192	-	33,192	100%	100%	33,192	33,192	100%	100%	33,192
89	39400	Tools, Shop & Garage Equipment	2,165,283	-	2,165,283	100%	100%	2,165,283	2,126,706	100%	100%	2,126,706
90	39603	Ditchers	53,704	-	53,704	100%	100%	53,704	53,704	100%	100%	53,704
91	39604	Backhoes	62,747	-	62,747	100%	100%	62,747	62,747	100%	100%	62,747
92	39605	Welders	33,236	-	33,236	100%	100%	33,236	33,236	100%	100%	33,236
93	39700	Communication Equipment	376,907	-	376,907	100%	100%	376,907	377,319	100%	100%	377,319
94	39701	Communication Equipment - Mobile Radios	-	-	-	100%	100%	-	-	100%	100%	-
95	39702	Communication Equipment - Fixed Radios	-	-	-	100%	100%	-	-	100%	100%	-
96	39705	Communication Equip. - Telemetry	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
97	39800	Miscellaneous Equipment	2,927,963	-	2,927,963	100%	100%	2,927,963	3,160,143	100%	100%	3,160,143
98	39900	Other Tangible Property	-	-	-	100%	100%	-	-	100%	100%	-
99	39901	Other Tangible Property - Servers - H/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
100	39902	Other Tangible Property - Servers - S/W	91,705	-	91,705	100%	100%	91,705	103,566	100%	100%	103,566
101	39903	Other Tangible Property - Network - H/W	-	-	-	100%	100%	-	208,907	100%	100%	208,907
102	39904	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
103	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
104	39906	Other Tang. Property - PC Hardware	1,610,979	-	1,610,979	100%	100%	1,610,979	2,694,462	100%	100%	2,694,462
105	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	98,331	100%	100%	98,331
106	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	204,530	100%	100%	204,530
107												
108		Total General Plant	\$ 14,091,964	\$ -	\$ 14,091,964			\$ 14,091,964	\$ 15,766,929			\$ 15,766,929
109												
110		Total Plant	\$ 397,980,025	\$ -	\$ 397,980,025			\$ 397,980,025	\$ 382,495,026			\$ 382,495,026
111												
112		CWIP With out AFUDC	\$ 7,949,586	\$ -	\$ 7,949,586	100%	100%	\$ 7,949,586	\$ 9,107,572	100%	100%	\$ 9,107,572

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013 Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
113												
114		Kentucky-Mid-States General Office (Division 091)										
115												
116		<u>Intangible Plant</u>										
117	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	41.35%	\$ 76,631	\$ 185,309	100%	41.35%	\$ 185,309
118	30200	Franchises & Consents	-	-	-	100%	41.35%	-	-	100%	41.35%	-
119	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	41.35%	458,832	1,109,552	100%	41.35%	1,109,552
120												
121		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 535,462	\$ 1,294,861			\$ 1,294,861
122												
123		<u>Distribution Plant</u>										
124	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	41.35%	\$ -	\$ -	100%	41.35%	\$ -
125	35010	Land	-	-	-	100%	41.35%	-	-	100%	41.35%	-
126	37402	Land Rights	-	-	-	100%	41.35%	-	-	100%	41.35%	-
127	37403	Land Other	-	-	-	100%	41.35%	-	-	100%	41.35%	-
128	36602	Structures & Improvements	-	-	-	100%	41.35%	-	-	100%	41.35%	-
129	37501	Structures & Improvements T.B.	-	-	-	100%	41.35%	-	-	100%	41.35%	-
130	37402	Land Rights	-	-	-	100%	41.35%	-	-	100%	41.35%	-
131	37503	Improvements	-	-	-	100%	41.35%	-	-	100%	41.35%	-
132	36700	Mains Cathodic Protection	-	-	-	100%	41.35%	-	-	100%	41.35%	-
133	36701	Mains - Steel	-	-	-	100%	41.35%	-	-	100%	41.35%	-
134	37602	Mains - Plastic	-	-	-	100%	41.35%	-	-	100%	41.35%	-
135	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	41.35%	-	-	100%	41.35%	-
136	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	41.35%	-	-	100%	41.35%	-
137	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	41.35%	-	-	100%	41.35%	-
138	38000	Services	-	-	-	100%	41.35%	-	-	100%	41.35%	-
139	38100	Meters	-	-	-	100%	41.35%	-	-	100%	41.35%	-
140	38200	Meter Installatons	-	-	-	100%	41.35%	-	-	100%	41.35%	-
141	38300	House Regulators	-	-	-	100%	41.35%	-	-	100%	41.35%	-
142	38400	House Reg. Installations	-	-	-	100%	41.35%	-	-	100%	41.35%	-
143	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	41.35%	-	-	100%	41.35%	-
144	38600	Other Prop. On Cust. Prem	-	-	-	100%	41.35%	-	-	100%	41.35%	-
145												
146		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013			Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
147												
148		<u>General Plant</u>										
149	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	41.35%	\$ -	\$ -	100%	41.35%	\$ -
150	39001	Structures Frame	179,339	-	179,339	100%	41.35%	74,162	179,339	100%	41.35%	74,162
151	39004	Air Conditioning Equipment	5,771	-	5,771	100%	41.35%	2,386	5,771	100%	41.35%	2,386
152	39009	Improvement to leased Premises	38,834	-	38,834	100%	41.35%	16,069	38,834	100%	41.35%	16,069
153	39100	Office Furniture & Equipment	70,740	-	70,740	100%	41.35%	29,253	66,559	100%	41.35%	27,524
154	39200	Transportation Equipment	4,110	-	4,110	100%	41.35%	1,699	4,110	100%	41.35%	1,699
155	39300	Stores Equipment	4,161	-	4,161	100%	41.35%	1,721	4,161	100%	41.35%	1,721
156	39400	Tools, Shop & Garage Equipment	142,559	-	142,559	100%	41.35%	58,952	142,559	100%	41.35%	58,952
157	39600	Power Operated Equipment	19,534	-	19,534	100%	41.35%	8,078	19,534	100%	41.35%	8,078
158	39700	Communication Equipment	159,948	-	159,948	100%	41.35%	66,143	245,818	100%	41.35%	101,653
159	39800	Miscellaneous Equipment	825,298	-	825,298	100%	41.35%	341,284	825,514	100%	41.35%	341,374
160	39900	Other Tangible Property	76,993	-	76,993	100%	41.35%	31,839	76,993	100%	41.35%	31,839
161	39901	Other Tangible Property - Servers - H/W	344,194	-	344,194	100%	41.35%	142,334	344,194	100%	41.35%	142,334
162	39902	Other Tangible Property - Servers - S/W	8,273	-	8,273	100%	41.35%	3,421	8,273	100%	41.35%	3,421
163	39903	Other Tangible Property - Network - H/W	232,513	-	232,513	100%	41.35%	96,151	242,966	100%	41.35%	100,474
164	39906	Other Tang. Property - PC Hardware	653,257	-	653,257	100%	41.35%	270,141	854,708	100%	41.35%	353,447
165	39907	Other Tang. Property - PC Software	-	-	-	100%	41.35%	-	81,994	100%	41.35%	25,636
166	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	41.35%	-	291,517	100%	41.35%	120,551
167												
168		Total General Plant	\$ 2,765,523	\$ -	\$ 2,765,523			\$ 1,143,624	\$ 3,412,844			\$ 1,411,310
169												
170		Total Plant	\$ 4,060,384	\$ -	\$ 4,060,384			\$ 1,679,086	\$ 4,707,705			\$ 2,706,170
171												
172		CWIP With out AFUDC	\$ 338,338	\$ -	\$ 338,338	100%	41.35%	\$ 139,913	\$ 362,079	100%	41.35%	\$ 149,730

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a) Ending Balance	(b) Adjustments								
173												
174		Shared Services General Office (Division 002)										
175												
176		General Plant										
177	39000	Structures & Improvements	\$ 56,625	\$ -	\$ 56,625	12.90%	41.35%	\$ 3,021	\$ 40,081	12.90%	41.35%	2,138
178	39005	G-Structures & Improvements	9,154,286	-	9,154,286	100%	1.40%	128,243	9,154,286	100.00%	1.40%	\$ 128,243
179	39009	Improvement to leased Premises	8,899,810	-	8,899,810	12.90%	41.35%	474,762	8,774,568	12.90%	41.35%	468,081
180	39100	Office Furniture & Equipment	9,505,445	-	9,505,445	12.90%	41.35%	507,070	10,497,922	12.90%	41.35%	560,014
181	39102	Remittance Processing Equip	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
182	39103	Office Machines	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
183	39104	G-Office Furniture & Equip.	63,741	-	63,741	100%	1.40%	893	63,741	100.00%	1.40%	893
184	39200	Transportation Equipment	99,143	-	99,143	12.90%	41.35%	5,289	99,143	12.90%	41.35%	5,289
185	39300	Stores Equipment	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
186	39400	Tools, Shop & Garage Equipment	216,340	-	216,340	12.90%	41.35%	11,541	211,297	12.90%	41.35%	11,272
187	39500	Laboratory Equipment	25,441	-	25,441	12.90%	41.35%	1,357	22,344	12.90%	41.35%	1,192
188	39700	Communication Equipment	2,488,774	-	2,488,774	12.90%	41.35%	132,764	2,418,109	12.90%	41.35%	128,995
189	39800	Miscellaneous Equipment	388,189	-	388,189	12.90%	41.35%	20,708	388,189	12.90%	41.35%	20,708
190	39900	Other Tangible Property	162,268	-	162,268	12.90%	41.35%	8,656	162,268	12.90%	41.35%	8,656
191	39901	Other Tangible Property - Servers - H/W	26,337,587	-	26,337,587	12.90%	41.35%	1,404,984	25,436,861	12.90%	41.35%	1,358,935
192	39902	Other Tangible Property - Servers - S/W	14,706,547	-	14,706,547	12.90%	41.35%	784,524	14,421,737	12.90%	41.35%	769,331
193	39903	Other Tangible Property - Network - H/W	3,731,614	-	3,731,614	12.90%	41.35%	199,064	3,812,183	12.90%	41.35%	203,362
194	39904	Other Tang. Property - CPU	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
195	39905	Other Tangible Property - MF - Hardware	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
196	39906	Other Tang. Property - PC Hardware	2,530,335	-	2,530,335	12.90%	41.35%	134,981	2,596,493	12.90%	41.35%	138,511
197	39907	Other Tang. Property - PC Software	1,353,914	-	1,353,914	12.90%	41.35%	72,225	1,645,995	12.90%	41.35%	87,806
198	39908	Other Tang. Property - Mainframe S/W	93,683,404	-	93,683,404	12.90%	41.35%	4,997,562	90,327,901	12.90%	41.35%	4,818,562
199	39909	Other Tang. Property - Application Software	2,614,619	-	2,614,619	12.90%	41.35%	139,477	2,614,619	12.90%	41.35%	139,477
200	39924	Other Tang. Property - General Startup Costs	-	-	-	12.90%	41.35%	-	-	12.90%	41.35%	-
201												
202		Total General Plant	\$ 176,018,078	\$ -	\$ 176,018,078			\$ 9,027,122	\$ 172,687,737			\$ 8,849,465
203												
204		CWIP With out AFUDC	\$ 6,447,219	\$ -	\$ 6,447,219	12.90%	41.35%	\$ 343,928.35	\$ 9,112,941	12.90%	41.35%	\$ 486,131.86

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of July 31, 2013

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

FR 16(13)(b)2
Schedule B-2 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	7/31/2013		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			Ending Balance	Adjustments								
205												
206		Shared Services Customer Support (Division 012)										
207												
208		General Plant										
209	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	12.50%	44.87%	\$ 161,220	\$ 2,874,240	12.50%	44.87%	\$ 161,220
210	38910	CKV-Land & Land Rights	1,887,123	-	1,887,122.88	100%	0.79%	14,993	1,887,123	100.00%	0.79%	14,993
211	39000	Structures & Improvements	13,198,853	-	13,198,852.92	12.50%	44.87%	740,341	13,186,093	12.50%	44.87%	739,625
212	39009	Improvement to leased Premises	4,482,090	-	4,482,089.78	12.50%	44.87%	251,406	4,437,772	12.50%	44.87%	248,920
213	39010	CKV-Structures & Improvements	10,400,518	-	10,400,517.79	100%	0.79%	82,629	10,400,518	100.00%	0.79%	82,629
214	39100	Office Furniture & Equipment	1,143,140	-	1,143,139.55	12.50%	44.87%	64,120	1,143,140	12.50%	44.87%	64,120
215	39700	Communication Equipment	2,070,366	-	2,070,365.51	12.50%	44.87%	116,129	2,065,531	12.50%	44.87%	115,858
216	39710	CKV-Communication Equipment	271,621	-	271,621.22	100%	0.79%	2,158	271,621	100.00%	0.79%	2,158
217	39800	Miscellaneous Equipment	54,763	-	54,762.91	12.50%	44.87%	3,072	20,835	12.50%	44.87%	1,169
218	39900	Other Tangible Property	-	-	-	12.50%	44.87%	-	-	12.50%	44.87%	-
219	39901	Other Tangible Property - Servers - H/W	5,809,667	-	5,809,666.53	12.50%	44.87%	325,872	5,481,902	12.50%	44.87%	307,487
220	39902	Other Tangible Property - Servers - S/W	2,703,062	-	2,703,061.93	12.50%	44.87%	151,618	2,446,994	12.50%	44.87%	137,255
221	39903	Other Tangible Property - Network - H/W	1,188,776	-	1,188,775.59	12.50%	44.87%	66,680	620,979	12.50%	44.87%	34,832
222	39906	Other Tang. Property - PC Hardware	798,090	-	798,090.48	12.50%	44.87%	44,766	443,089	12.50%	44.87%	24,852
223	39907	Other Tang. Property - PC Software	501,633	-	501,633.18	12.50%	44.87%	28,137	497,712	12.50%	44.87%	27,917
224	39908	Other Tang. Property - Mainframe S/W	96,082,861	-	96,082,861.03	12.50%	44.87%	5,389,411	92,376,246	12.50%	44.87%	5,181,502
225	39910	CKV-Other Tangible Property	106,112	-	106,112.04	100%	0.79%	843	94,782	100.00%	0.79%	753
226	39916	CKV-Oth Tang Prop-PC Hardware	194,015	-	194,015.41	100%	0.79%	1,541	194,015	100.00%	0.79%	1,541
227	39917	CKV-Oth Tang Prop-PC Software	90,541	-	90,540.56	100%	0.79%	719	90,541	100.00%	0.79%	719
228	39924	Other Tang. Property - General Startup Costs	-	-	-	12.50%	44.87%	-	17,821,169	12.50%	44.87%	999,612
229												
230		Total General Plant	\$ 143,857,469	\$ -	\$ 143,857,469			\$ 7,445,655	\$ 156,354,281			\$ 8,147,163
231												
232		CWIP With out AFUDC	\$ 1,139,945	\$ -	\$ 1,139,945	12.50%	44.87%	\$ 63,941	\$ 61,256,945	12.50%	44.87%	\$ 3,435,980
233												
234		Total Plant (Div 009, 091, 002, 012)	\$ 721,915,956	\$ -	\$ 721,915,956			\$ 416,131,888	\$ 716,244,749			\$ 402,197,824
235												
236		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 15,875,088	\$ -	\$ 15,875,088			\$ 8,497,368	\$ 79,839,536			\$ 13,179,415

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of November 30, 2014

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

FR 16(13)(b)2
Schedule B-2 F
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014		Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			Ending Balance (a)	Adjustments (b)								
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,329.72	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,329.72
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 2,353	\$ -	\$ 2,352.50	100%	100%	\$ 2,353	\$ 2,353	100%	100%	\$ 2,352.50
10	32540	Rights of Ways	83,422	-	83,422	100%	100%	83,422	83,422	100%	100%	83,422
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	528,218	-	528,218	100%	100%	528,218	528,218	100%	100%	528,218
14	33400	Field Meas. & Reg. Sta. Equip	192,384	-	192,384	100%	100%	192,384	192,384	100%	100%	192,384
15	33600	Purification Equipment	44,369	-	44,369	100%	100%	44,369	44,369	100%	100%	44,369
17		Total Natural Gas Production Plant	\$ 901,402	\$ -	\$ 901,402			\$ 901,402	\$ 901,402			\$ 901,402
19		<u>Storage Plant</u>										
20	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
23	35102	Compression Station Equipment	153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
24	35103	Meas. & Reg. Sta. Structures	23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
25	35104	Other Structures	137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
26	35200	Wells \ Rights of Way	4,753,509	-	4,753,509	100%	100%	4,753,509	4,442,222	100%	100%	4,442,222
27	35201	Well Construction	1,197,208	-	1,197,208	100%	100%	1,197,208	1,340,863	100%	100%	1,340,863
28	35202	Well Equipment	455,309	-	455,309	100%	100%	455,309	455,309	100%	100%	455,309
29	35203	Cushion Gas	1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
30	35210	Leaseholds	178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
31	35211	Storage Rights	54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
32	35301	Field Lines	178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
33	35302	Tributary Lines	209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
34	35400	Compressor Station Equipment	923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
35	35500	Meas & Reg. Equipment	240,883	-	240,883	100%	100%	240,883	240,883	100%	100%	240,883
36	35600	Purification Equipment	163,979	-	163,979	100%	100%	163,979	163,979	100%	100%	163,979
38		Total Storage Plant	\$ 10,647,834	\$ -	\$ 10,647,834			\$ 10,647,834	\$ 10,480,201			\$ 10,480,201

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Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014 Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
42	36520	Rights of Way	867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
43	36602	Structures & Improvements	49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
44	36603	Other Structures	60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
45	36700	Mains Cathodic Protection	406,035	-	406,035	100%	100%	406,035	406,035	100%	100%	406,035
46	36701	Mains - Steel	27,544,578	-	27,544,578	100%	100%	27,544,578	27,830,935	100%	100%	27,830,935
47	36900	Meas. & Reg. Equipment	578,023	-	578,023	100%	100%	578,023	578,023	100%	100%	578,023
48	36901	Meas. & Reg. Equipment	2,273,213	-	2,273,213	100%	100%	2,273,213	2,274,016	100%	100%	2,274,016
49												
50		Total Production Plant - LPG	\$ 31,806,420	\$ -	\$ 31,806,420			\$ 31,806,420	\$ 32,093,579			\$ 32,093,579
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 552,168	\$ -	\$ 552,167.79	100%	100%	\$ 552,168	\$ 531,819	100%	100%	\$ 531,819.13
54	37401	Land	37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
55	37402	Land Rights	253,401	-	253,401	100%	100%	253,401	253,401	100%	100%	253,401
56	37403	Land Other	2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
57	37500	Structures & Improvements	345,994	-	345,994	100%	100%	345,994	343,073	100%	100%	343,073
58	37501	Structures & Improvements T.B.	101,507	-	101,507	100%	100%	101,507	101,507	100%	100%	101,507
59	37502	Land Rights	46,591	-	46,591	100%	100%	46,591	46,591	100%	100%	46,591
60	37503	Improvements	4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
61	37600	Mains Cathodic Protection	11,375,905	-	11,375,905	100%	100%	11,375,905	11,318,115	100%	100%	11,318,115
62	37601	Mains - Steel	101,218,603	-	101,218,603	100%	100%	101,218,603	97,584,394	100%	100%	97,584,394
63	37602	Mains - Plastic	75,649,065	-	75,649,065	100%	100%	75,649,065	65,722,013	100%	100%	65,722,013
64	37800	Meas & Reg. Sta. Equip - General	5,491,491	-	5,491,491	100%	100%	5,491,491	5,367,160	100%	100%	5,367,160
65	37900	Meas & Reg. Sta. Equip - City Gate	2,349,304	-	2,349,304	100%	100%	2,349,304	2,272,991	100%	100%	2,272,991
66	37905	Meas & Reg. Sta. Equipment T.b.	1,386,330	-	1,386,330	100%	100%	1,386,330	1,394,628	100%	100%	1,394,628
67	38000	Services	101,746,212	-	101,746,212	100%	100%	101,746,212	98,853,417	100%	100%	98,853,417
68	38100	Meters	24,191,194	-	24,191,194	100%	100%	24,191,194	22,574,136	100%	100%	22,574,136
69	38200	Meter Installaitons	49,301,828	-	49,301,828	100%	100%	49,301,828	49,157,106	100%	100%	49,157,106
70	38300	House Regulators	7,326,027	-	7,326,027	100%	100%	7,326,027	7,239,801	100%	100%	7,239,801
71	38400	House Reg. Installations	154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
72	38500	Ind. Meas. & Reg. Sta. Equipment	5,057,347	-	5,057,347	100%	100%	5,057,347	5,045,015	100%	100%	5,045,015
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 386,591,359	\$ -	\$ 386,591,359			\$ 386,591,359	\$ 368,003,558			\$ 368,003,558

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Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
76												
77		General Plant										
78	38900	Land & Land Rights	\$ 786,216	\$ -	\$ 786,215.90	100%	100%	\$ 786,216	\$ 786,216	100%	100%	\$ 786,215.90
79	39000	Structures & Improvements	4,570,017	-	4,570,017	100%	100%	4,570,017	3,619,684	100%	100%	3,619,684
80	39002	Structures-Brick	178,755	-	178,755	100%	100%	178,755	178,755	100%	100%	178,755
81	39003	Improvements	725,022	-	725,022	100%	100%	725,022	725,022	100%	100%	725,022
82	39004	Air Conditioning Equipment	7,461	-	7,461	100%	100%	7,461	7,461	100%	100%	7,461
83	39009	Improvement to leased Premises	1,279,376	-	1,279,376	100%	100%	1,279,376	1,279,376	100%	100%	1,279,376
84	39100	Office Furniture & Equipment	1,484,589	-	1,484,589	100%	100%	1,484,589	1,475,298	100%	100%	1,475,298
85	39103	Office Furn. - Copiers & Type	-	-	-	100%	100%	-	-	100%	100%	-
86	39200	Transportation Equipment	395,444	-	395,444	100%	100%	395,444	395,444	100%	100%	395,444
87	39201	Trucks	-	-	-	100%	100%	-	-	100%	100%	-
88	39202	Trailers	33,192	-	33,192	100%	100%	33,192	33,192	100%	100%	33,192
89	39400	Tools, Shop & Garage Equipment	2,220,212	-	2,220,212	100%	100%	2,220,212	2,197,415	100%	100%	2,197,415
90	39603	Ditchers	53,704	-	53,704	100%	100%	53,704	53,704	100%	100%	53,704
91	39604	Backhoes	62,747	-	62,747	100%	100%	62,747	62,747	100%	100%	62,747
92	39605	Welders	33,236	-	33,236	100%	100%	33,236	33,236	100%	100%	33,236
93	39700	Communication Equipment	375,899	-	375,899	100%	100%	375,899	376,277	100%	100%	376,277
94	39701	Communication Equipment - Mobile Radios	-	-	-	100%	100%	-	-	100%	100%	-
95	39702	Communication Equipment - Fixed Radios	-	-	-	100%	100%	-	-	100%	100%	-
96	39705	Communication Equip. - Telemetering	66,316	-	66,316	100%	100%	66,316	66,316	100%	100%	66,316
97	39800	Miscellaneous Equipment	2,282,243	-	2,282,243	100%	100%	2,282,243	2,521,971	100%	100%	2,521,971
98	39900	Other Tangible Property	-	-	-	100%	100%	-	-	100%	100%	-
99	39901	Other Tangible Property - Servers - H/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
100	39902	Other Tangible Property - Servers - S/W	62,682	-	62,682	100%	100%	62,682	73,566	100%	100%	73,566
101	39903	Other Tangible Property - Network - H/W	-	-	-	100%	100%	-	-	100%	100%	-
102	39904	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
103	39905	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
104	39906	Other Tang. Property - PC Hardware	16,351	-	16,351	100%	100%	16,351	195,649	100%	100%	195,649
105	39907	Other Tang. Property - PC Software	-	-	-	100%	100%	-	-	100%	100%	-
106	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	-	100%	100%	-
107												
108		Total General Plant	\$ 14,809,453	\$ -	\$ 14,809,453			\$ 14,809,453	\$ 14,257,320			\$ 14,257,320
109												
110		Total Plant	\$ 444,884,649	\$ -	\$ 444,884,649			\$ 444,884,649	\$ 425,864,243			\$ 425,864,243
111												
112		CWIP With out AFUDC	\$ 7,949,586	\$ -	\$ 7,949,586	100%	100%	\$ 7,949,586	\$ 7,949,586	100%	100%	\$ 7,949,586

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Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation (d)	Kentucky Jurisdiction Allocation (e)	Allocated Amount (f) = (c) * (d) * (e)	13 Month Average (g)	Kentucky- Mid States Division Allocation (h)	Kentucky Jurisdiction Allocation (i)	Allocated Amount (j) = (g) * (h) * (i)
			(a)	(b)	(c) = (a) + (b)				(g)	(h)	(i)	(j) = (g) * (h) * (i)
113												
114		Kentucky-Mid-States General Office (Division 091)										
115												
116		<u>Intangible Plant</u>										
117	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	50.00%	\$ 92,661	\$ 185,309	100%	50.00%	\$ 92,661
118	30200	Franchises & Consents	-	-	-	100%	50.00%	-	-	100%	50.00%	-
119	30300	Misc Intangible Plant	1,109,552	-	1,109,552	100%	50.00%	554,814	\$ 1,109,552	100%	50.00%	554,814
120												
121		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 647,474	\$ 1,294,861			\$ 647,474
122												
123		<u>Distribution Plant</u>										
124	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.00%	\$ -	\$ -	100%	50.00%	\$ -
125	35010	Land	-	-	-	100%	50.00%	-	-	100%	50.00%	-
126	37402	Land Rights	-	-	-	100%	50.00%	-	-	100%	50.00%	-
127	37403	Land Other	-	-	-	100%	50.00%	-	-	100%	50.00%	-
128	36602	Structures & Improvements	-	-	-	100%	50.00%	-	-	100%	50.00%	-
129	37501	Structures & Improvements T.B.	-	-	-	100%	50.00%	-	-	100%	50.00%	-
130	37402	Land Rights	-	-	-	100%	50.00%	-	-	100%	50.00%	-
131	37503	Improvements	-	-	-	100%	50.00%	-	-	100%	50.00%	-
132	36700	Mains Cathodic Protection	-	-	-	100%	50.00%	-	-	100%	50.00%	-
133	36701	Mains - Steel	-	-	-	100%	50.00%	-	-	100%	50.00%	-
134	37602	Mains - Plastic	-	-	-	100%	50.00%	-	-	100%	50.00%	-
135	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.00%	-	-	100%	50.00%	-
136	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.00%	-	-	100%	50.00%	-
137	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.00%	-	-	100%	50.00%	-
138	38000	Services	-	-	-	100%	50.00%	-	-	100%	50.00%	-
139	38100	Meters	-	-	-	100%	50.00%	-	-	100%	50.00%	-
140	38200	Meter Installations	-	-	-	100%	50.00%	-	-	100%	50.00%	-
141	38300	House Regulators	-	-	-	100%	50.00%	-	-	100%	50.00%	-
142	38400	House Reg. Installations	-	-	-	100%	50.00%	-	-	100%	50.00%	-
143	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.00%	-	-	100%	50.00%	-
144	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.00%	-	-	100%	50.00%	-
145												
146		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014		Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)								
147												
148		General Plant **										
149	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.00%	\$ -	\$ -	100%	50.00%	\$ -
150	39001	Structures Frame	179,339	-	179,339	100%	50.00%	89,675	179,339	100%	50.00%	89,675
151	39004	Air Conditioning Equipment	5,771	-	5,771	100%	50.00%	2,886	5,771	100%	50.00%	2,886
152	39009	Improvement to leased Premises	38,834	-	38,834	100%	50.00%	19,418	38,834	100%	50.00%	19,418
153	39100	Office Furniture & Equipment	98,516	-	98,516	100%	50.00%	49,262	88,132	100%	50.00%	44,069
154	39200	Transportation Equipment	4,110	-	4,110	100%	50.00%	2,055	4,110	100%	50.00%	2,055
155	39300	Stores Equipment	4,161	-	4,161	100%	50.00%	2,081	4,161	100%	50.00%	2,081
156	39400	Tools, Shop & Garage Equipment	142,559	-	142,559	100%	50.00%	71,284	142,559	100%	50.00%	71,284
157	39600	Power Operated Equipment	19,534	-	19,534	100%	50.00%	9,768	19,534	100%	50.00%	9,768
158	39700	Communication Equipment	-	-	-	100%	50.00%	-	37,997	100%	50.00%	19,000
159	39800	Miscellaneous Equipment	824,768	-	824,768	100%	50.00%	412,412	824,967	100%	50.00%	412,511
160	39900	Other Tangible Property	76,993	-	76,993	100%	50.00%	38,499	76,993	100%	50.00%	38,499
161	39901	Other Tangible Property - Servers - H/W	344,194	-	344,194	100%	50.00%	172,108	344,194	100%	50.00%	172,108
162	39902	Other Tangible Property - Servers - S/W	8,273	-	8,273	100%	50.00%	4,137	8,273	100%	50.00%	4,137
163	39903	Other Tangible Property - Network - H/W	206,933	-	206,933	100%	50.00%	103,473	216,525	100%	50.00%	108,270
164	39906	Other Tang. Property - PC Hardware	699,299	-	699,299	100%	50.00%	349,673	683,728	100%	50.00%	341,887
165	39907	Other Tang. Property - PC Software	-	-	-	100%	50.00%	-	-	100%	50.00%	-
166	39908	Other Tang. Property - Mainframe S/W	-	-	-	100%	50.00%	-	-	100%	50.00%	-
167												
168		Total General Plant	\$ 2,653,283	\$ -	\$ 2,653,283			\$ 1,326,732	\$ 2,675,116			\$ 1,337,649
169												
170		Total Plant	\$ 3,948,144	\$ -	\$ 3,948,144			\$ 1,974,206	\$ 3,969,977			\$ 1,985,123
171												
172		CWIP With out AFUDC	\$ 338,338	\$ -	\$ 338,338	100%	50.00%	\$ 169,180.47	\$ 338,338	100%	50.00%	\$ 169,180.47

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Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014 Ending Balance	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
173												
174		Shared Services General Office (Division 002)										
175												
176		General Plant										
177	39000	Structures & Improvements	\$ 165,461	\$ -	\$ 165,461	11.10%	50.00%	\$ 9,184	\$ 124,801	11.10%	50.00%	\$ 6,927
178	39005	G-Structures & Improvements	9,154,286	-	9,154,286	100.00%	1.40%	128,243	9,154,286	100.00%	1.40%	128,243
179	39009	Improvement to leased Premises	9,550,855	-	9,550,855	11.10%	50.00%	530,108	9,307,635	11.10%	50.00%	516,609
180	39100	Office Furniture & Equipment	9,580,297	-	9,580,297	11.10%	50.00%	531,743	9,552,334	11.10%	50.00%	530,191
181	39102	Remittance Processing Equip	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
182	39103	Office Machines	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
183	39104	G-Office Furniture & Equip.	63,741	-	63,741	100.00%	1.40%	893	63,741	100.00%	1.40%	893
184	39200	Transportation Equipment	99,143	-	99,143	11.10%	50.00%	5,503	99,143	11.10%	50.00%	5,503
185	39300	Stores Equipment	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
186	39400	Tools, Shop & Garage Equipment	277,717	-	277,717	11.10%	50.00%	15,414	254,787	11.10%	50.00%	14,142
187	39500	Laboratory Equipment	52,336	-	52,336	11.10%	50.00%	2,905	42,288	11.10%	50.00%	2,347
188	39700	Communication Equipment	3,084,816	-	3,084,816	11.10%	50.00%	171,219	2,862,144	11.10%	50.00%	158,860
189	39800	Miscellaneous Equipment	388,189	-	388,189	11.10%	50.00%	21,548	388,189	11.10%	50.00%	21,546
190	39900	Other Tangible Property	162,268	-	162,268	11.10%	50.00%	9,006	162,268	11.10%	50.00%	9,006
191	39901	Other Tangible Property - Servers - H/W	32,283,400	-	32,283,400	11.10%	50.00%	1,791,850	30,062,139	11.10%	50.00%	1,668,562
192	39902	Other Tangible Property - Servers - S/W	15,934,822	-	15,934,822	11.10%	50.00%	884,443	15,475,958	11.10%	50.00%	858,974
193	39903	Other Tangible Property - Network - H/W	3,582,544	-	3,582,544	11.10%	50.00%	198,845	3,638,546	11.10%	50.00%	201,953
194	39904	Other Tang. Property - CPU	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
195	39905	Other Tangible Property - MF - Hardware	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
196	39906	Other Tang. Property - PC Hardware	2,683,620	-	2,683,620	11.10%	50.00%	148,951	2,627,054	11.10%	50.00%	145,811
197	39907	Other Tang. Property - PC Software	741,210	-	741,210	11.10%	50.00%	41,140	971,277	11.10%	50.00%	53,910
198	39908	Other Tang. Property - Mainframe S/W	109,838,405	-	109,838,405	11.10%	50.00%	6,096,445	103,803,253	11.10%	50.00%	5,761,472
199	39909	Other Tang. Property - Application Software	2,614,619	-	2,614,619	11.10%	50.00%	145,121	2,614,619	11.10%	50.00%	145,121
200	39924	Other Tang. Property - General Startup Cost	-	-	-	11.10%	50.00%	-	-	11.10%	50.00%	-
201												
202		Total General Plant	\$ 200,257,729	\$ -	\$ 200,257,729			\$ 10,732,550	\$ 191,204,461			\$ 10,230,069
203												
204		CWIP With out AFUDC	\$ 6,447,219	\$ -	\$ 6,447,219	11.10%	50.00%	\$ 357,844.96	\$ 6,447,219	11.10%	50.00%	\$ 357,844.96

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Plant in Service by Accounts and SubAccounts
as of November 30, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s).

FR 16(13)(b)2
Schedule B-2 F
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	11/30/2014 Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)	(g)	(h)	(i)	(j) = (g) * (h) * (i)
205												
206		Shared Services Customer Support (Division 012)										
207												
208		<u>General Plant</u>										
209	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.78%	53.04%	\$ 164,345	\$ 2,874,240	10.78%	53.04%	\$ 164,345
210	38910	CKV-Land & Land Rights	1,887,123	-	1,887,122.86	100.00%	0.79%	14,993	1,887,123	100.00%	0.79%	14,993
211	39000	Structures & Improvements	13,225,201	-	13,225,200.62	10.78%	53.04%	756,197	13,214,118	10.78%	53.04%	755,564
212	39009	Improvement to leased Premises	4,571,613	-	4,571,612.71	10.78%	53.04%	261,398	4,533,956	10.78%	53.04%	259,245
213	39010	CKV-Structures & Improvements	10,400,518	-	10,400,517.79	100.00%	0.79%	82,629	10,400,518	100.00%	0.79%	82,629
214	39100	Office Furniture & Equipment	1,143,140	-	1,143,139.55	10.78%	53.04%	65,363	1,143,140	10.78%	53.04%	65,363
215	39700	Communication Equipment	2,070,366	-	2,070,365.51	10.78%	53.04%	118,380	2,070,366	10.78%	53.04%	118,380
216	39710	CKV-Communication Equipment	271,621	-	271,621.22	100.00%	0.79%	2,158	271,621	100.00%	0.79%	2,158
217	39800	Miscellaneous Equipment	124,820	-	124,819.89	10.78%	53.04%	7,137	95,351	10.78%	53.04%	5,452
218	39900	Other Tangible Property	-	-	-	10.78%	53.04%	-	-	10.78%	53.04%	-
219	39901	Other Tangible Property - Servers - H/W	5,809,667	-	5,809,666.53	10.78%	53.04%	332,188	5,809,667	10.78%	53.04%	332,188
220	39902	Other Tangible Property - Servers - S/W	2,703,062	-	2,703,061.93	10.78%	53.04%	154,557	2,703,062	10.78%	53.04%	154,557
221	39903	Other Tangible Property - Network - H/W	2,482,302	-	2,482,301.66	10.78%	53.04%	141,934	1,938,200	10.78%	53.04%	110,823
222	39906	Other Tang. Property - PC Hardware	1,576,480	-	1,576,480.01	10.78%	53.04%	90,141	1,249,062	10.78%	53.04%	71,420
223	39907	Other Tang. Property - PC Software	510,216	-	510,216.05	10.78%	53.04%	29,173	506,606	10.78%	53.04%	28,967
224	39908	Other Tang. Property - Mainframe S/W	98,904,572	-	98,904,571.76	10.78%	53.04%	5,655,217	97,706,423	10.78%	53.04%	5,586,709
225	39910	CKV-Other Tangible Property	128,277	-	128,276.73	100.00%	0.79%	1,019	118,953	100.00%	0.79%	945
226	39916	CKV-Oth Tang Prop-PC Hardware	194,015	-	194,015.41	100.00%	0.79%	1,541	194,015	100.00%	0.79%	1,541
227	39917	CKV-Oth Tang Prop-PC Software	90,541	-	90,540.56	100.00%	0.79%	719	90,541	100.00%	0.79%	719
228	39924	Other Tang. Property - General Startup Cost	-	-	-	10.78%	53.04%	-	-	10.78%	53.04%	-
229												
230		Total General Plant	\$ 148,967,771	\$ -	\$ 148,967,771			\$ 7,879,091	\$ 146,806,961			\$ 7,755,988
231												
232		CWIP With out AFUDC	\$ 1,139,945	\$ -	\$ 1,139,945	10.78%	53.04%	\$ 65,180,37	\$ 1,139,945	10.78%	53.04%	\$ 65,180,37
233												
234		Total Plant (Div 009, 091, 002, 012)	\$ 798,058,293	\$ -	\$ 798,058,293			\$ 465,470,506	\$ 767,845,641			\$ 445,835,433
235												
236		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 15,875,088		\$ 15,875,088			\$ 8,541,792	\$ 15,875,088			\$ 8,541,792

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Accumulated Depreciation & Amortization
as of July 31, 2013

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

FR 16(13)(b)3
Schedule B-3 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)												
1		<u>Intangible Plant</u>										
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
8		<u>Natural Gas Production Plant</u>										
9	32520	Producing Leaseholds	\$ 832	\$ -	\$ 832	100%	100%	\$ 832	\$ 762	100%	100%	\$ 762
10	32540	Rights of Ways	11,462	-	11,462	100%	100%	11,462	10,507	100%	100%	10,507
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	529,956	-	529,956	100%	100%	529,956	529,956	100%	100%	529,956
14	33400	Field Meas. & Reg. Sta. Equip	189,625	-	189,625	100%	100%	189,625	189,625	100%	100%	189,625
15	33600	Purification Equipment	14,003	-	14,003	100%	100%	14,003	12,836	100%	100%	12,836
16												
17		Total Natural Gas Production Plant	\$ 796,534	\$ -	\$ 796,534			\$ 796,534	\$ 794,343			\$ 794,343
18												
19		<u>Storage Plant</u>										
20	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	5,457	-	5,457	100%	100%	5,457	5,403	100%	100%	5,403
23	35102	Compression Station Equipment	120,943	-	120,943	100%	100%	120,943	120,483	100%	100%	120,483
24	35103	Meas. & Reg. Sta. Structures	24,295	-	24,295	100%	100%	24,295	24,295	100%	100%	24,295
25	35104	Other Structures	141,034	-	141,034	100%	100%	141,034	141,034	100%	100%	141,034
26	35200	Wells \ Rights of Way	520,699	-	520,699	100%	100%	520,699	482,618	100%	100%	482,618
27	35201	Well Construction	1,400,625	-	1,400,625	100%	100%	1,400,625	1,533,299	100%	100%	1,533,299
28	35202	Well Equipment	573,862	-	573,862	100%	100%	573,862	571,647	100%	100%	571,647
29	35203	Cushion Gas	242,022	-	242,022	100%	100%	242,022	221,854	100%	100%	221,854
30	35210	Leaseholds	178,619	-	178,619	100%	100%	178,619	178,619	100%	100%	178,619
31	35211	Storage Rights	53,425	-	53,425	100%	100%	53,425	53,305	100%	100%	53,305
32	35301	Field Lines	187,422	-	187,422	100%	100%	187,422	187,422	100%	100%	187,422
33	35302	Tributary Lines	219,931	-	219,931	100%	100%	219,931	219,931	100%	100%	219,931
34	35400	Compressor Station Equipment	378,563	-	378,563	100%	100%	378,563	375,793	100%	100%	375,793
35	35500	Meas & Reg. Equipment	239,052	-	239,052	100%	100%	239,052	238,959	100%	100%	238,959
36	35600	Purification Equipment	163,189	-	163,189	100%	100%	163,189	162,506	100%	100%	162,506
37												
38		Total Storage Plant	\$ 4,453,819	\$ -	\$ 4,453,819			\$ 4,453,819	\$ 4,521,849			\$ 4,521,849

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Accumulated Depreciation & Amortization
as of July 31, 2013

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

FR 16(13)(b)3
Schedule B-3 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 16	\$ -	\$ 16	100%	100%	\$ 16	\$ 16	100%	100%	\$ 16
42	36520	Rights of Way	423,174	-	423,174	100%	100%	423,174	416,015	100%	100%	416,015
43	36602	Structures & Improvements	(2,227)	-	(2,227)	100%	100%	(2,227)	(2,728)	100%	100%	(2,728)
44	36603	Other Structures	59,682	-	59,682	100%	100%	59,682	59,058	100%	100%	59,058
45	36700	Mains Cathodic Protection	290,662	-	290,662	100%	100%	290,662	287,231	100%	100%	287,231
46	36701	Mains - Steel	17,030,702	-	17,030,702	100%	100%	17,030,702	17,080,770	100%	100%	17,080,770
47	36900	Meas. & Reg. Equipment	234,002	-	234,002	100%	100%	234,002	229,724	100%	100%	229,724
48	36901	Meas. & Reg. Equipment	1,772,344	-	1,772,344	100%	100%	1,772,344	1,757,266	100%	100%	1,757,266
49												
50		Total Production Plant - LPG	\$ 19,808,355	\$ -	\$ 19,808,355			\$ 19,808,355	\$ 19,827,353			\$ 19,827,353
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 57,145	\$ -	\$ 57,145	100%	100%	\$ 57,145	\$ 57,145	100%	100%	\$ 57,145
54	37401	Land	(7,250)	-	(7,250)	100%	100%	(7,250)	(7,250)	100%	100%	(7,250)
55	37402	Land Rights	53,369	-	53,369	100%	100%	53,369	51,013	100%	100%	51,013
56	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-
57	37500	Structures & Improvements	94,060	-	94,060	100%	100%	94,060	88,688	100%	100%	88,688
58	37501	Structures & Improvements T.B.	95,969	-	95,969	100%	100%	95,969	94,355	100%	100%	94,355
59	37502	Land Rights	46,641	-	46,641	100%	100%	46,641	46,375	100%	100%	46,375
60	37503	Improvements	1,006	-	1,006	100%	100%	1,006	942	100%	100%	942
61	37600	Mains Cathodic Protection	2,150,571	-	2,150,571	100%	100%	2,150,571	2,053,443	100%	100%	2,053,443
62	37601	Mains - Steel	42,652,320	-	42,652,320	100%	100%	42,652,320	42,277,103	100%	100%	42,277,103
63	37602	Mains - Plastic	12,380,580	-	12,380,580	100%	100%	12,380,580	12,054,008	100%	100%	12,054,008
64	37800	Meas & Reg. Sta. Equip - General	1,633,696	-	1,633,696	100%	100%	1,633,696	1,599,664	100%	100%	1,599,664
65	37900	Meas & Reg. Sta. Equip - City Gate	350,776	-	350,776	100%	100%	350,776	325,401	100%	100%	325,401
66	37905	Meas & Reg. Sta. Equipment T.b.	1,191,726	-	1,191,726	100%	100%	1,191,726	1,182,000	100%	100%	1,182,000
67	38000	Services	45,132,316	-	45,132,316	100%	100%	45,132,316	44,109,331	100%	100%	44,109,331
68	38100	Meters	7,413,562	-	7,413,562	100%	100%	7,413,562	6,650,265	100%	100%	6,650,265
69	38200	Meter Installations	8,559,226	-	8,559,226	100%	100%	8,559,226	7,620,576	100%	100%	7,620,576
70	38300	House Regulators	3,043,196	-	3,043,196	100%	100%	3,043,196	2,941,364	100%	100%	2,941,364
71	38400	House Reg. Installations	119,855	-	119,855	100%	100%	119,855	118,297	100%	100%	118,297
72	38500	Ind. Meas. & Reg. Sta. Equipment	2,779,643	-	2,779,643	100%	100%	2,779,643	2,719,645	100%	100%	2,719,645
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 127,748,406	\$ -	\$ 127,748,406			\$ 127,748,406	\$ 123,982,362			\$ 123,982,362

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Accumulated Depreciation & Amortization
as of July 31, 2013

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

FR 16(13)(b)3
Schedule B-3 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
76												
77		<u>General Plant</u>										
78	39900	Land & Land Rights	\$ 25,654	\$ -	\$ 25,654	100%	100%	\$ 25,654	\$ 25,654	100%	100%	\$ 25,654
79	39000	Structures Frame	497,015	-	497,015	100%	100%	497,015	417,086	100%	100%	417,086
80	39002	Improvements	177,555	-	177,555	100%	100%	177,555	171,690	100%	100%	171,690
81	39003	Air Conditioning Equipment	500,639	-	500,639	100%	100%	500,639	464,714	100%	100%	464,714
82	39004	Improvement to leased Premises	7,480	-	7,480	100%	100%	7,480	7,480	100%	100%	7,480
83	39009	Office Furniture & Equipment	1,240,117	-	1,240,117	100%	100%	1,240,117	1,225,021	100%	100%	1,225,021
84	39100	Remittance Processing Equip	204,472	-	204,472	100%	100%	204,472	160,974	100%	100%	160,974
85	39103	Transportation Equipment	(107,598)	-	(107,598)	100%	100%	(107,598)	(107,598)	100%	100%	(107,598)
86	39200	Trucks	403,130	-	403,130	100%	100%	403,130	319,771	100%	100%	319,771
87	39201	Trailers	4,973	-	4,973	100%	100%	4,973	4,973	100%	100%	4,973
88	39202	Stores Equipment	48,607	-	48,607	100%	100%	48,607	48,607	100%	100%	48,607
89	39400	Tools, Shop & Garage Equipment	287,255	-	287,255	100%	100%	287,255	222,133	100%	100%	222,133
90	39603	Backhoes	(169,432)	-	(169,432)	100%	100%	(169,432)	(174,905)	100%	100%	(174,905)
91	39604	Welders	(22,464)	-	(22,464)	100%	100%	(22,464)	(28,977)	100%	100%	(28,977)
92	39605	Communication Equipment	16,506	-	16,506	100%	100%	16,506	13,084	100%	100%	13,084
93	39700	Communication Equipment - Mobile Radios	(234,496)	-	(234,496)	100%	100%	(234,496)	(244,326)	100%	100%	(244,326)
94	39701	Communication Equipment - Fixed Radios	(22,087)	-	(22,087)	100%	100%	(22,087)	(22,087)	100%	100%	(22,087)
95	39702	Communication Equip. - Telemetering	(34,136)	-	(34,136)	100%	100%	(34,136)	(34,136)	100%	100%	(34,136)
96	39705	Miscellaneous Equipment	(127,966)	-	(127,966)	100%	100%	(127,966)	(129,766)	100%	100%	(129,766)
97	39800	Other Tangible Property	936,548	-	936,548	100%	100%	936,548	1,146,802	100%	100%	1,146,802
98	39900	Other Tangible Property - Servers - H/W	-	-	-	100%	100%	-	-	100%	100%	-
99	39901	Other Tangible Property - Servers - S/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
100	39902	Other Tangible Property - Network - H/W	96,694	-	96,694	100%	100%	96,694	108,554	100%	100%	108,554
101	39903	Other Tang. Property - CPU	-	-	-	100%	100%	-	208,907	100%	100%	208,907
102	39904	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
103	39905	Other Tang. Property - PC Hardware	-	-	-	100%	100%	-	-	100%	100%	-
104	39906	Other Tang. Property - PC Software	(462,079)	-	(462,079)	100%	100%	(462,079)	817,437	100%	100%	817,437
105	39907	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	96,331	100%	100%	96,331
106	39908	Other Tang. Property - Application Software	-	-	-	100%	100%	-	204,530	100%	100%	204,530
107		Retirement Work in Progress	(4,706,121)	-	(4,706,121)	100%	100%	(4,706,121)	(4,432,773)	100%	100%	(4,432,773)
108												
109		Total General Plant	\$ (1,263,744)	\$ -	\$ (1,263,744)			\$ (1,263,744)	\$ 667,172			\$ 667,172
110												
111		Total Plant	\$ 151,671,553	\$ -	\$ 151,671,553			\$ 151,671,553	\$ 149,921,261			\$ 149,921,261
112												
113												

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Accumulated Depreciation & Amortization
as of July 31, 2013

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

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Schedule B-3 B
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
114												
115		Kentucky-Mid-States General Office (Division 091)										
116												
117		<u>Intangible Plant</u>										
118	30100	Organization	\$ -	\$ -	\$ -	100%	41.35%	\$ -	\$ -	100%	41.35%	\$ -
119	30200	Franchises & Consents	-	-	-	100%	41.35%	-	-	100%	41.35%	-
120	30300	Misc Intangible Plant	-	-	-	100%	41.35%	-	-	100%	41.35%	-
121												
122		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
123												
124		<u>Distribution Plant</u>										
125	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	41.35%	\$ -	\$ -	100%	41.35%	\$ -
126	35010	Land	-	-	-	100%	41.35%	-	-	100%	41.35%	-
127	37402	Land Rights	-	-	-	100%	41.35%	-	-	100%	41.35%	-
128	37403	Land Other	-	-	-	100%	41.35%	-	-	100%	41.35%	-
129	36602	Structures & Improvements	-	-	-	100%	41.35%	-	-	100%	41.35%	-
130	37501	Structures & Improvements T.B.	-	-	-	100%	41.35%	-	-	100%	41.35%	-
131	37402	Land Rights	-	-	-	100%	41.35%	-	-	100%	41.35%	-
132	37503	Improvements	-	-	-	100%	41.35%	-	-	100%	41.35%	-
133	36700	Mains Cathodic Protection	-	-	-	100%	41.35%	-	-	100%	41.35%	-
134	36701	Mains - Steel	-	-	-	100%	41.35%	-	-	100%	41.35%	-
135	37602	Mains - Plastic	-	-	-	100%	41.35%	-	-	100%	41.35%	-
136	37600	Meas & Reg. Sta. Equip - General	-	-	-	100%	41.35%	-	-	100%	41.35%	-
137	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	41.35%	-	-	100%	41.35%	-
138	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	41.35%	-	-	100%	41.35%	-
139	38000	Services	-	-	-	100%	41.35%	-	-	100%	41.35%	-
140	38100	Meters	-	-	-	100%	41.35%	-	-	100%	41.35%	-
141	38200	Meter Installaitons	-	-	-	100%	41.35%	-	-	100%	41.35%	-
142	38300	House Regulators	-	-	-	100%	41.35%	-	-	100%	41.35%	-
143	38400	House Reg. Installations	-	-	-	100%	41.35%	-	-	100%	41.35%	-
144	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	41.35%	-	-	100%	41.35%	-
145	38600	Other Prop. On Cust. Prem	-	-	-	100%	41.35%	-	-	100%	41.35%	-
146												
147		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Jurisdictional Accumulated Depreciation & Amortization
as of July 31, 2013

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Workpaper Reference No(s):

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Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
148												
149		<u>General Plant</u>										
150	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	41.35%	\$ -	\$ -	100%	41.35%	\$ -
151	39001	Structures Frame	45,726	-	45,726	100%	41.35%	18,909	43,744	100%	41.35%	18,090
152	39004	Air Conditioning Equipment	5,771	-	5,771	100%	41.35%	2,386	5,771	100%	41.35%	2,386
153	39009	Improvement to leased Premises	49,085	-	49,085	100%	41.35%	20,298	49,085	100%	41.35%	20,298
154	39100	Office Furniture & Equipment	65,995	-	65,995	100%	41.35%	27,291	64,177	100%	41.35%	26,539
155	39200	Transportation Equipment	7,658	-	7,658	100%	41.35%	3,167	7,658	100%	41.35%	3,167
156	39300	Stores Equipment	3,301	-	3,301	100%	41.35%	1,365	3,150	100%	41.35%	1,303
157	39400	Tools, Shop & Garage Equipment	56,937	-	56,937	100%	41.35%	23,545	53,815	100%	41.35%	22,254
158	39600	Power Operated Equipment	14,257	-	14,257	100%	41.35%	5,896	13,378	100%	41.35%	5,532
159	39700	Communication Equipment	103,826	-	103,826	100%	41.35%	42,935	182,760	100%	41.35%	75,577
160	39800	Miscellaneous Equipment	405,754	-	405,754	100%	41.35%	167,791	380,464	100%	41.35%	157,333
161	39900	Other Tangible Property	76,993	-	76,993	100%	41.35%	31,839	76,993	100%	41.35%	31,839
162	39901	Other Tangible Property - Servers - H/W	176,520	-	176,520	100%	41.35%	72,996	161,031	100%	41.35%	66,591
163	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	41.35%	4,763	11,517	100%	41.35%	4,763
164	39903	Other Tangible Property - Network - H/W	232,513	-	232,513	100%	41.35%	96,151	242,966	100%	41.35%	100,474
165	39906	Other Tang. Property - PC Hardware	83,202	-	83,202	100%	41.35%	34,406	634,582	100%	41.35%	262,418
166	39907	Other Tang. Property - PC Software	-	-	-	100%	41.35%	-	61,994	100%	41.35%	25,636
167	39908	Other Tang. Property - Mainframe S/W	1,043,304	-	1,043,304	100%	41.35%	431,436	1,334,820	100%	41.35%	551,987
168		Retirement Work in Progress	48,759	-		100%	41.35%	-	49,211	100%	41.35%	20,350
169												
170		Total General Plant	\$ 2,431,118	\$ -	\$ 2,382,359			\$ 985,174	\$ 3,377,117			\$ 1,396,535
171												
172		Total Plant	\$ 2,431,118	\$ -	\$ 2,382,359			\$ 985,174	\$ 3,377,117			\$ 1,396,535

Atmos Energy Corporation, Kentucky/Mid-States Division
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Line No.	Acct. No.	Account / SubAccount Titles	Ending Balance	Adjustments	Adjusted Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	13 Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
173												
174		Shared Services General Office (Division 002)										
175												
176		General Plant										
177	39000	Structures & Improvements	\$ 2,922	-	\$ 2,922	12.90%	41.35%	156	\$ 1,092	12.90%	41.35%	\$ 58
178	39005	G-Structures & Improvements	2,541,191	-	2,541,191	100.00%	1.40%	35,600	2,142,051	12.90%	1.40%	3,871
179	39009	Improvement to leased Premises	8,912,870	-	8,912,870	12.90%	41.35%	475,459	8,745,688	12.90%	41.35%	466,541
180	39100	Office Furniture & Equipment	5,799,342	-	5,799,342	12.90%	41.35%	309,367	6,673,431	12.90%	41.35%	355,996
181	39102	Remittance Processing Equip	5,860	-	5,860	12.90%	41.35%	313	5,860	12.90%	41.35%	313
182	39103	Office Machines	2,888	-	2,888	12.90%	41.35%	154	2,888	12.90%	41.35%	154
183	39104	G-Office Furniture & Equip.	6,191	-	6,191	100.00%	1.40%	87	5,467	12.90%	1.40%	10
184	39200	Transportation Equipment	56,645	-	56,645	12.90%	41.35%	3,022	44,596	12.90%	41.35%	2,379
185	39300	Stores Equipment	758	-	758	12.90%	41.35%	40	758	12.90%	41.35%	40
186	39400	Tools, Shop & Garage Equipment	47,248	-	47,248	12.90%	41.35%	2,520	36,749	12.90%	41.35%	1,960
187	39500	Laboratory Equipment	3,111	-	3,111	12.90%	41.35%	166	1,854	12.90%	41.35%	99
188	39700	Communication Equipment	1,003,638	-	1,003,638	12.90%	41.35%	53,539	905,331	12.90%	41.35%	48,295
189	39800	Miscellaneous Equipment	99,336	-	99,336	12.90%	41.35%	5,299	86,006	12.90%	41.35%	4,588
190	39900	Other Tangible Property	66,419	-	66,419	12.90%	41.35%	3,543	61,146	12.90%	41.35%	3,262
191	39901	Other Tangible Property - Servers - H/W	8,378,652	-	8,378,652	12.90%	41.35%	446,961	7,644,663	12.90%	41.35%	407,806
192	39902	Other Tangible Property - Servers - S/W	4,863,124	-	4,863,124	12.90%	41.35%	259,424	4,498,618	12.90%	41.35%	239,980
193	39903	Other Tangible Property - Network - H/W	2,004,377	-	2,004,377	12.90%	41.35%	106,924	1,917,969	12.90%	41.35%	102,314
194	39904	Other Tang. Property - CPU	17,152	-	17,152	12.90%	41.35%	915	17,144	12.90%	41.35%	915
195	39905	Other Tangible Property - MF - Hardware	15,410	-	15,410	12.90%	41.35%	822	15,404	12.90%	41.35%	822
196	39906	Other Tang. Property - PC Hardware	2,384,834	-	2,384,834	12.90%	41.35%	127,219	2,416,883	12.90%	41.35%	128,929
197	39907	Other Tang. Property - PC Software	1,305,517	-	1,305,517	12.90%	41.35%	69,643	1,577,822	12.90%	41.35%	84,169
198	39908	Other Tang. Property - Mainframe S/W	64,936,528	-	64,936,528	12.90%	41.35%	3,464,054	60,281,811	12.90%	41.35%	3,215,747
199	39909	Other Tang. Property - Application Softwa	2,727,635	-	2,727,635	12.90%	41.35%	145,506	2,727,240	12.90%	41.35%	145,485
200	39924	Other Tang. Property - General Startup Co	0	-	0	12.90%	41.35%	0	0	12.90%	41.35%	0
201		Retirement Work in Progress	(158)	-	(158)	12.90%	41.35%	(8)	(158)	12.90%	41.35%	(8)
202												
203		Total General Plant	\$ 105,181,488	\$ -	\$ 105,181,488			\$ 5,510,726	\$ 99,810,310			\$ 5,213,724

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204												
205		Shared Services Customer Support (Division 012)										
206												
207		<u>General Plant</u>										
208	38900	Land	\$ -	\$ -	\$ -	12.50%	44.87%	\$ -	\$ -	12.50%	44.87%	\$ -
209	38910	CKV-Land & Land Rights	-	-	-	100.00%	0.79%	-	-	100.00%	0.79%	-
210	39000	Structures & Improvements	2,517,534	-	2,517,534	12.50%	44.87%	141,212	1,999,501	12.50%	44.87%	112,155
211	39009	Improvement to leased Premises	3,476,628	-	3,476,628	12.50%	44.87%	195,009	3,298,443	12.50%	44.87%	185,014
212	39010	CKV-Structures & Improvements	2,490,561	-	2,490,561	100.00%	0.79%	19,787	2,073,901	100.00%	0.79%	16,477
213	39100	Office Furniture & Equipment	119,094	-	119,094	12.50%	44.87%	6,680	104,459	12.50%	44.87%	5,859
214	39700	Communication Equipment	(6,311,284)	-	(6,311,284)	12.50%	44.87%	(354,008)	(6,307,741)	12.50%	44.87%	(353,609)
215	39710	CKV-Communication Equipment	63,993	-	63,993	100.00%	0.79%	508	53,261	100.00%	0.79%	423
216	39800	Miscellaneous Equipment	1,320	-	1,320	12.50%	44.87%	74	345	12.50%	44.87%	19
217	39900	Other Tangible Property	(1,031)	-	(1,031)	12.50%	44.87%	(58)	(1,031)	12.50%	44.87%	(58)
218	39901	Other Tangible Property - Servers - H/W	(2,664,518)	-	(2,664,518)	12.50%	44.87%	(149,456)	3,342,546	12.50%	44.87%	187,488
219	39902	Other Tangible Property - Servers - S/W	(4,290,230)	-	(4,290,230)	12.50%	44.87%	(240,644)	486,816	12.50%	44.87%	27,306
220	39903	Other Tangible Property - Network - H/W	(15,720)	-	(15,720)	12.50%	44.87%	(882)	(37,949)	12.50%	44.87%	(2,129)
221	39906	Other Tang. Property - PC Hardware	(199,460)	-	(199,460)	12.50%	44.87%	(11,188)	(202,669)	12.50%	44.87%	(11,368)
222	39907	Other Tang. Property - PC Software	241,230	-	241,230	12.50%	44.87%	13,531	223,771	12.50%	44.87%	12,552
223	39908	Other Tang. Property - Mainframe S/W	31,707,300	-	31,707,300	12.50%	44.87%	1,778,503	72,847,887	12.50%	44.87%	4,086,131
224	39910	CKV-Other Tangible Property	17,026	-	17,026	100.00%	0.79%	135	13,990	100.00%	0.79%	111
225	39916	CKV-Oth Tang Prop-PC Hardware	83,969	-	83,969	100.00%	0.79%	667	70,653	100.00%	0.79%	561
226	39917	CKV-Oth Tang Prop-PC Software	23,470	-	23,470	100.00%	0.79%	186	19,579	100.00%	0.79%	156
227	39924	Other Tang. Property - General Startup Cr	149	-	149	12.50%	44.87%	8	17,823,760	12.50%	44.87%	999,758
228		Retirement Work in Progress	(23,723)	-	(23,723)	12.50%	44.87%	(1,331)	(23,729)	12.50%	44.87%	(1,331)
229												
230		Total General Plant	\$ 27,236,307	\$ -	\$ 27,236,307			\$ 1,398,734	\$ 95,785,796			\$ 5,265,314
231												
232		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 286,520,466	\$ -	\$ 286,471,707			\$159,566,187	\$ 348,894,484			\$ 161,796,835

Atmos Energy Corporation, Kentucky/Mid-States Division
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Jurisdictional Accumulated Depreciation & Amortization
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Workpaper Reference No(s):

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Witness: Waller

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Kentucky Direct (Division 009)												
<u>Intangible Plant</u>												
1												
2	30100	Organization	\$ 8,330	\$ -	\$ 8,330	100%	100%	\$ 8,330	\$ 8,330	100%	100%	\$ 8,330
3	30200	Franchises & Consents	119,853	-	119,853	100%	100%	119,853	119,853	100%	100%	119,853
4	30300	Misc Intangible Plant	-	-	-	100%	100%	-	-	100%	100%	-
5												
6		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
7												
<u>Natural Gas Production Plant</u>												
9	32520	Producing Leaseholds	\$ 930	\$ -	\$ 930	100%	100%	\$ 930	\$ 904	100%	100%	\$ 904
10	32540	Rights of Ways	13,826	-	13,826	100%	100%	13,826	12,963	100%	100%	12,963
11	33100	Production Gas Wells Equipment	3,492	-	3,492	100%	100%	3,492	3,492	100%	100%	3,492
12	33201	Field Lines	47,163	-	47,163	100%	100%	47,163	47,163	100%	100%	47,163
13	33202	Tributary Lines	529,956	-	529,956	100%	100%	529,956	529,956	100%	100%	529,956
14	33400	Field Meas. & Reg. Sta. Equip	192,675	-	192,675	100%	100%	192,675	191,854	100%	100%	191,854
15	33600	Purification Equipment	15,793	-	15,793	100%	100%	15,793	15,287	100%	100%	15,287
16												
17		Total Natural Gas Production Plant	\$ 803,835	\$ -	\$ 803,835			\$ 803,835	\$ 801,619			\$ 801,619
18												
<u>Storage Plant</u>												
20	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
21	35020	Rights of Way	4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
22	35100	Structures and Improvements	5,790	-	5,790	100%	100%	5,790	5,641	100%	100%	5,641
23	35102	Compression Station Equipment	122,981	-	122,981	100%	100%	122,981	122,115	100%	100%	122,115
24	35103	Meas. & Reg. Sta. Structures	24,295	-	24,295	100%	100%	24,295	24,295	100%	100%	24,295
25	35104	Other Structures	141,034	-	141,034	100%	100%	141,034	141,034	100%	100%	141,034
26	35200	Wells \ Rights of Way	632,513	-	632,513	100%	100%	632,513	589,836	100%	100%	589,836
27	35201	Well Construction	1,047,796	-	1,047,796	100%	100%	1,047,796	1,182,091	100%	100%	1,182,091
28	35202	Well Equipment	573,862	-	573,862	100%	100%	573,862	573,862	100%	100%	573,862
29	35203	Cushion Gas	285,297	-	285,297	100%	100%	285,297	270,382	100%	100%	270,382
30	35210	Leaseholds	178,619	-	178,619	100%	100%	178,619	178,619	100%	100%	178,619
31	35211	Storage Rights	53,893	-	53,893	100%	100%	53,893	53,699	100%	100%	53,699
32	35301	Field Lines	187,422	-	187,422	100%	100%	187,422	187,422	100%	100%	187,422
33	35302	Tributary Lines	219,931	-	219,931	100%	100%	219,931	219,931	100%	100%	219,931
34	35400	Compressor Station Equipment	395,739	-	395,739	100%	100%	395,739	388,075	100%	100%	388,075
35	35500	Meas & Reg. Equipment	240,919	-	240,919	100%	100%	240,919	240,238	100%	100%	240,238
36	35800	Purification Equipment	164,012	-	164,012	100%	100%	164,012	163,999	100%	100%	163,999
37												
38		Total Storage Plant	\$ 4,278,785	\$ -	\$ 4,278,785			\$ 4,278,785	\$ 4,345,921			\$ 4,345,921

Atmos Energy Corporation, Kentucky/Mid-States Division
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Witness: Waller

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39												
40		<u>Transmission Plant</u>										
41	36510	Land	\$ 16	\$ -	\$ 16	100%	100%	\$ 16	\$ 16	100%	100%	\$ 16
42	36520	Rights of Way	441,224	-	441,224	100%	100%	441,224	434,585	100%	100%	434,585
43	36602	Structures & Improvements	(990)	-	(990)	100%	100%	(990)	(1,441)	100%	100%	(1,441)
44	36603	Other Structures	60,843	-	60,843	100%	100%	60,843	60,585	100%	100%	60,585
45	36700	Mains Cathodic Protection	313,251	-	313,251	100%	100%	313,251	303,101	100%	100%	303,101
46	36701	Mains - Steel	17,009,580	-	17,009,580	100%	100%	17,009,580	17,004,632	100%	100%	17,004,632
47	36900	Meas. & Reg. Equipment	249,050	-	249,050	100%	100%	249,050	242,952	100%	100%	242,952
48	36901	Meas. & Reg. Equipment	1,828,046	-	1,828,046	100%	100%	1,828,046	1,805,542	100%	100%	1,805,542
49												
50		Total Production Plant - LPG	\$ 19,901,020	\$ -	\$ 19,901,020			\$ 19,901,020	\$ 19,849,972			\$ 19,849,972
51												
52		<u>Distribution Plant</u>										
53	37400	Land & Land Rights	\$ 57,145	\$ -	\$ 57,145	100%	100%	\$ 57,145	\$ 57,145	100%	100%	\$ 57,145
54	37401	Land	(7,250)	-	(7,250)	100%	100%	(7,250)	(7,250)	100%	100%	(7,250)
55	37402	Land Rights	59,299	-	59,299	100%	100%	59,299	57,120	100%	100%	57,120
56	37403	Land Other	-	-	-	100%	100%	-	-	100%	100%	-
57	37500	Structures & Improvements	105,095	-	105,095	100%	100%	105,095	101,365	100%	100%	101,365
58	37501	Structures & Improvements T.B.	99,248	-	99,248	100%	100%	99,248	98,146	100%	100%	98,146
59	37502	Land Rights	46,641	-	46,641	100%	100%	46,641	46,641	100%	100%	46,641
60	37503	Improvements	1,135	-	1,135	100%	100%	1,135	1,092	100%	100%	1,092
61	37600	Mains Cathodic Protection	2,713,555	-	2,713,555	100%	100%	2,713,555	2,463,162	100%	100%	2,463,162
62	37601	Mains - Steel	44,003,209	-	44,003,209	100%	100%	44,003,209	43,447,799	100%	100%	43,447,799
63	37602	Mains - Plastic	13,886,764	-	13,886,764	100%	100%	13,886,764	13,236,019	100%	100%	13,236,019
64	37800	Meas & Reg. Sta. Equip - General	1,797,116	-	1,797,116	100%	100%	1,797,116	1,727,152	100%	100%	1,727,152
65	37900	Meas & Reg. Sta. Equip - City Gate	428,208	-	428,208	100%	100%	428,208	397,966	100%	100%	397,966
66	37905	Meas & Reg. Sta. Equipment T.b.	1,217,829	-	1,217,829	100%	100%	1,217,829	1,207,742	100%	100%	1,207,742
67	38000	Services	48,965,964	-	48,965,964	100%	100%	48,965,964	47,464,180	100%	100%	47,464,180
68	38100	Meters	9,754,719	-	9,754,719	100%	100%	9,754,719	8,831,960	100%	100%	8,831,960
69	38200	Meter Installaitons	10,992,975	-	10,992,975	100%	100%	10,992,975	10,090,016	100%	100%	10,090,016
70	38300	House Regulators	3,351,478	-	3,351,478	100%	100%	3,351,478	3,231,320	100%	100%	3,231,320
71	38400	House Reg. Installations	124,797	-	124,797	100%	100%	124,797	122,845	100%	100%	122,845
72	38500	Ind. Meas. & Reg. Sta. Equipment	2,969,511	-	2,969,511	100%	100%	2,969,511	2,894,605	100%	100%	2,894,605
73	38600	Other Prop. On Cust. Prem	-	-	-	100%	100%	-	-	100%	100%	-
74												
75		Total Distribution Plant	\$ 140,567,436	\$ -	\$ 140,567,436			\$ 140,567,436	\$ 135,469,023			\$ 135,469,023

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76												
77		<u>General Plant</u>										
78	39900	Land & Land Rights	\$ 25,654	\$ -	\$ 25,654	100%	100%	\$ 25,654	\$ 25,654	100%	100%	\$ 25,654
79	39000	Structures Frame	685,801	-	685,801	100%	100%	685,801	612,960	100%	100%	612,960
80	39002	Improvements	179,032	-	179,032	100%	100%	179,032	179,032	100%	100%	179,032
81	39003	Air Conditioning Equipment	551,922	-	551,922	100%	100%	551,922	538,256	100%	100%	538,256
82	39004	Improvement to leased Premises	7,480	-	7,480	100%	100%	7,480	7,480	100%	100%	7,480
83	39009	Office Furniture & Equipment	1,280,908	-	1,280,908	100%	100%	1,280,908	1,277,363	100%	100%	1,277,363
84	39100	Remittance Processing Equip	327,016	-	327,016	100%	100%	327,016	280,045	100%	100%	280,045
85	39103	Transportation Equipment	(107,598)	-	(107,598)	100%	100%	(107,598)	(107,598)	100%	100%	(107,598)
86	39200	Trucks	403,130	-	403,130	100%	100%	403,130	403,130	100%	100%	403,130
87	39201	Trailers	4,973	-	4,973	100%	100%	4,973	4,973	100%	100%	4,973
88	39202	Stores Equipment	48,607	-	48,607	100%	100%	48,607	48,607	100%	100%	48,607
89	39400	Power Operated Equipment	442,805	-	442,805	100%	100%	442,805	385,061	100%	100%	385,061
90	39603	Backhoes	(157,349)	-	(157,349)	100%	100%	(157,349)	(161,532)	100%	100%	(161,532)
91	39604	Welders	(8,345)	-	(8,345)	100%	100%	(8,345)	(13,233)	100%	100%	(13,233)
92	39605	Communication Equipment	23,984	-	23,984	100%	100%	23,984	21,395	100%	100%	21,395
93	39700	Communication Equipment - Mobile Radios	(203,584)	-	(203,584)	100%	100%	(203,584)	(215,752)	100%	100%	(215,752)
94	39701	Communication Equipment - Fixed Radios	(22,087)	-	(22,087)	100%	100%	(22,087)	(22,087)	100%	100%	(22,087)
95	39702	Communication Equip. - Telemetering	(34,136)	-	(34,136)	100%	100%	(34,136)	(34,136)	100%	100%	(34,136)
96	39705	Miscellaneous Equipment	(118,271)	-	(118,271)	100%	100%	(118,271)	(122,518)	100%	100%	(122,518)
97	39800	Other Tangible Property	365,859	-	365,859	100%	100%	365,859	581,115	100%	100%	581,115
98	39900	Other Tangible Property - Servers - H/W	-	-	-	100%	100%	-	-	100%	100%	-
99	39901	Other Tangible Property - Servers - S/W	175,990	-	175,990	100%	100%	175,990	175,990	100%	100%	175,990
100	39902	Other Tangible Property - Network - H/W	67,671	-	67,671	100%	100%	67,671	78,554	100%	100%	78,554
101	39903	Other Tang. Property - CPU	-	-	-	100%	100%	-	-	100%	100%	-
102	39904	Other Tangible Property - MF - Hardware	-	-	-	100%	100%	-	-	100%	100%	-
103	39905	Other Tang. Property - PC Hardware	-	-	-	100%	100%	-	-	100%	100%	-
104	39906	Other Tang. Property - PC Software	(2,352,615)	-	(2,352,615)	100%	100%	(2,352,615)	(2,045,235)	100%	100%	(2,045,235)
105	39907	Other Tang. Property - Mainframe S/W	-	-	-	100%	100%	-	-	100%	100%	-
106	39908	Other Tang. Property - Application Software	-	-	-	100%	100%	-	-	100%	100%	-
107		AR 15 general plant amortization	259,451	-	259,451	100%	100%	259,451	119,747	100%	100%	119,747
108		Retirement Work in Progress	(4,706,121)	-	(4,706,121)	100%	100%	(4,706,121)	(4,706,121)	100%	100%	(4,706,121)
109												
110		Total General Plant	\$ (2,859,824)	\$ -	\$ (2,859,824)			\$ (2,859,824)	\$ (2,688,852)			\$ (2,688,852)
111												
112		Total Plant	\$ 162,819,435	\$ -	\$ 162,819,435			\$ 162,819,435	\$ 157,905,864			\$ 157,905,864
113												
114												

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115												
116		Kentucky-Mid-States General Office (Division 091)										
117												
118		<u>Intangible Plant</u>										
119	30100	Organization	\$ -	\$ -	\$ -	100%	50.00%	\$ -	\$ -	100%	50.00%	\$ -
120	30200	Franchises & Consents	-	-	-	100%	50.00%	-	-	100%	50.00%	-
121	30300	Misc Intangible Plant	-	-	-	100%	50.00%	-	-	100%	50.00%	-
122												
123		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
124												
125		<u>Distribution Plant</u>										
126	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.00%	\$ -	\$ -	100%	50.00%	\$ -
127	35010	Land	-	-	-	100%	50.00%	-	-	100%	50.00%	-
128	37402	Land Rights	-	-	-	100%	50.00%	-	-	100%	50.00%	-
129	37403	Land Other	-	-	-	100%	50.00%	-	-	100%	50.00%	-
130	36602	Structures & Improvements	-	-	-	100%	50.00%	-	-	100%	50.00%	-
131	37501	Structures & Improvements T.B.	-	-	-	100%	50.00%	-	-	100%	50.00%	-
132	37402	Land Rights	-	-	-	100%	50.00%	-	-	100%	50.00%	-
133	37503	Improvements	-	-	-	100%	50.00%	-	-	100%	50.00%	-
134	36700	Mains Cathodic Protection	-	-	-	100%	50.00%	-	-	100%	50.00%	-
135	36701	Mains - Steel	-	-	-	100%	50.00%	-	-	100%	50.00%	-
136	37602	Mains - Plastic	-	-	-	100%	50.00%	-	-	100%	50.00%	-
137	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	50.00%	-	-	100%	50.00%	-
138	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	50.00%	-	-	100%	50.00%	-
139	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	50.00%	-	-	100%	50.00%	-
140	38000	Services	-	-	-	100%	50.00%	-	-	100%	50.00%	-
141	38100	Meters	-	-	-	100%	50.00%	-	-	100%	50.00%	-
142	38200	Meter Installaitons	-	-	-	100%	50.00%	-	-	100%	50.00%	-
143	38300	House Regulators	-	-	-	100%	50.00%	-	-	100%	50.00%	-
144	38400	House Reg. Installations	-	-	-	100%	50.00%	-	-	100%	50.00%	-
145	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	50.00%	-	-	100%	50.00%	-
146	38600	Other Prop. On Cust. Prem	-	-	-	100%	50.00%	-	-	100%	50.00%	-
147												
148		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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149		General Plant										
151	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	50.00%	\$ -	\$ -	100%	50.00%	\$ -
152	39001	Structures Frame	52,661	-	52,661	100%	50.00%	26,332	49,854	100%	50.00%	24,929
153	39004	Air Conditioning Equipment	5,771	-	5,771	100%	50.00%	2,886	5,771	100%	50.00%	2,886
154	39009	Improvement to leased Premises	49,085	-	49,085	100%	50.00%	24,544	49,085	100%	50.00%	24,544
155	39100	Office Furniture & Equipment	72,514	-	72,514	100%	50.00%	36,259	70,267	100%	50.00%	35,136
156	39200	Transportation Equipment	7,658	-	7,658	100%	50.00%	3,829	7,658	100%	50.00%	3,829
157	39300	Stores Equipment	3,739	-	3,739	100%	50.00%	1,869	3,570	100%	50.00%	1,785
158	39400	Tools, Shop & Garage Equipment	68,826	-	68,826	100%	50.00%	34,416	63,922	100%	50.00%	31,963
159	39600	Power Operated Equipment	16,103	-	16,103	100%	50.00%	8,052	15,473	100%	50.00%	7,737
160	39700	Communication Equipment	(50,351)	-	(50,351)	100%	50.00%	(25,177)	(13,101)	100%	50.00%	(6,551)
161	39800	Miscellaneous Equipment	465,372	-	465,372	100%	50.00%	232,702	443,998	100%	50.00%	222,014
162	39900	Other Tangible Property	76,993	-	76,993	100%	50.00%	38,499	76,993	100%	50.00%	38,499
163	39901	Other Tangible Property - Servers - H/W	221,058	-	221,058	100%	50.00%	110,537	203,952	100%	50.00%	101,983
164	39902	Other Tangible Property - Servers - S/W	11,517	-	11,517	100%	50.00%	5,759	11,517	100%	50.00%	5,759
165	39903	Other Tangible Property - Network - H/W	206,933	-	206,933	100%	50.00%	103,473	216,525	100%	50.00%	108,270
166	39906	Other Tang. Property - PC Hardware	(1,195,798)	-	(1,195,798)	100%	50.00%	(597,939)	(721,132)	100%	50.00%	(360,590)
167	39907	Other Tang. Property - PC Software	-	-	-	100%	50.00%	-	-	100%	50.00%	-
168	39908	Other Tang. Property - Mainframe S/W	1,043,304	-	1,043,304	100%	50.00%	521,687	1,043,304	100%	50.00%	521,687
169		Retirement Work in Progress	48,759	-		100%	50.00%	-	48,759	100%	50.00%	24,381
170												
171		Total General Plant	\$ 1,104,143	\$ -	\$ 1,055,384			\$ 527,728	\$ 1,576,416			\$ 788,261
172												
173		Total Plant	\$ 1,104,143	\$ -	\$ 1,055,384			\$ 527,728	\$ 1,576,416			\$ 788,261

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174												
175		Shared Services General Office (Division 002)										
176												
177		General Plant										
178	39000	Structures & Improvements	\$ 8,853	\$ -	\$ 8,853	11.10%	50.00%	\$ 491	\$ 6,609	11.10%	50.00%	\$ 367
179	39005	G-Structures & Improvements	3,124,624	-	3,124,624	100.00%	1.40%	43,773	2,971,747	100.00%	1.40%	41,632
180	39009	Improvement to leased Premises	9,358,273	-	9,358,273	11.10%	50.00%	519,419	9,168,166	11.10%	50.00%	508,868
181	39100	Office Furniture & Equipment	6,251,721	-	6,251,721	11.10%	50.00%	346,994	6,059,109	11.10%	50.00%	336,303
182	39102	Remittance Processing Equip	5,860	-	5,860	11.10%	50.00%	325	5,860	11.10%	50.00%	325
183	39103	Office Machines	2,888	-	2,888	11.10%	50.00%	160	2,888	11.10%	50.00%	160
184	39104	G-Office Furniture & Equip.	9,213	-	9,213	100.00%	1.40%	129	7,928	100.00%	1.40%	111
185	39200	Transportation Equipment	94,928	-	94,928	11.10%	50.00%	5,269	80,572	11.10%	50.00%	4,472
186	39300	Stores Equipment	758	-	758	11.10%	50.00%	42	758	11.10%	50.00%	42
187	39400	Tools, Shop & Garage Equipment	77,012	-	77,012	11.10%	50.00%	4,274	65,460	11.10%	50.00%	3,633
188	39500	Laboratory Equipment	8,147	-	8,147	11.10%	50.00%	452	5,915	11.10%	50.00%	328
189	39700	Communication Equipment	1,232,077	-	1,232,077	11.10%	50.00%	68,385	1,151,344	11.10%	50.00%	63,904
190	39800	Miscellaneous Equipment	116,559	-	116,559	11.10%	50.00%	6,469	113,220	11.10%	50.00%	6,284
191	39900	Other Tangible Property	91,397	-	91,397	11.10%	50.00%	5,073	80,168	11.10%	50.00%	4,450
192	39901	Other Tangible Property - Servers - H/W	11,570,806	-	11,570,806	11.10%	50.00%	642,223	10,252,594	11.10%	50.00%	569,058
193	39902	Other Tangible Property - Servers - S/W	6,415,427	-	6,415,427	11.10%	50.00%	356,080	5,731,291	11.10%	50.00%	318,108
194	39903	Other Tangible Property - Network - H/W	2,217,459	-	2,217,459	11.10%	50.00%	123,077	2,141,793	11.10%	50.00%	118,878
195	39904	Other Tang. Property - CPU	17,152	-	17,152	11.10%	50.00%	952	17,152	11.10%	50.00%	952
196	39905	Other Tangible Property - MF - Hardware	15,410	-	15,410	11.10%	50.00%	855	15,410	11.10%	50.00%	855
197	39906	Other Tang. Property - PC Hardware	2,246,568	-	2,246,568	11.10%	50.00%	124,693	2,315,600	11.10%	50.00%	128,525
198	39907	Other Tang. Property - PC Software	583,871	-	583,871	11.10%	50.00%	32,407	863,219	11.10%	50.00%	47,912
199	39908	Other Tang. Property - Mainframe S/W	75,150,966	-	75,150,966	11.10%	50.00%	4,171,162	71,720,748	11.10%	50.00%	3,980,772
200	39909	Other Tang. Property - Application Softwa	2,727,635	-	2,727,635	11.10%	50.00%	151,394	2,727,635	11.10%	50.00%	151,394
201	39924	Other Tang. Property - General Startup Cr	0	-	0	11.10%	50.00%	0	0	11.10%	50.00%	0
202		Retirement Work in Progress	(158)	-	(158)	11.10%	50.00%	(9)	(158)	11.10%	50.00%	(9)
203												
204		Total General Plant	\$ 121,327,446	\$ -	\$ 121,327,446			\$ 6,604,093	\$ 115,505,028			\$ 6,287,324

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205												
206		Shared Services Customer Support (Division 012)										
207												
208		<u>General Plant</u>										
209	38900	Land	\$ -	\$ -	\$ -	10.78%	53.04%	\$ -	\$ -	10.78%	53.04%	\$ -
210	38910	CKV-Land & Land Rights	-	-	-	10.78%	0.79%	-	-	100.00%	0.79%	-
211	39000	Structures & Improvements	3,359,233	-	3,359,233	10.78%	53.04%	192,076	3,138,514	10.78%	53.04%	179,456
212	39009	Improvement to leased Premises	3,796,582	-	3,796,582	10.78%	53.04%	217,083	3,704,363	10.78%	53.04%	211,810
213	39010	CKV-Structures & Improvements	3,153,420	-	3,153,420	100.00%	0.79%	25,053	2,979,732	100.00%	0.79%	23,673
214	39100	Office Furniture & Equipment	173,279	-	173,279	10.78%	53.04%	9,908	150,244	10.78%	53.04%	8,591
215	39700	Communication Equipment	(6,138,270)	-	(6,138,270)	10.78%	53.04%	(350,977)	(6,195,620)	10.78%	53.04%	(354,256)
216	39710	CKV-Communication Equipment	86,692	-	86,692	100.00%	0.79%	689	79,168	100.00%	0.79%	629
217	39800	Miscellaneous Equipment	4,437	-	4,437	10.78%	53.04%	254	3,558	10.78%	53.04%	203
218	39900	Other Tangible Property	(1,031)	-	(1,031)	10.78%	53.04%	(59)	(1,031)	10.78%	53.04%	(59)
219	39901	Other Tangible Property - Servers - H/W	(2,029,135)	-	(2,029,135)	10.78%	53.04%	(116,023)	(2,279,531)	10.78%	53.04%	(130,340)
220	39902	Other Tangible Property - Servers - S/W	(4,016,860)	-	(4,016,860)	10.78%	53.04%	(229,678)	(4,135,525)	10.78%	53.04%	(236,463)
221	39903	Other Tangible Property - Network - H/W	186,862	-	186,862	10.78%	53.04%	10,884	96,772	10.78%	53.04%	5,533
222	39906	Other Tang. Property - PC Hardware	(52,009)	-	(52,009)	10.78%	53.04%	(2,974)	(110,227)	10.78%	53.04%	(6,303)
223	39907	Other Tang. Property - PC Software	289,935	-	289,935	10.78%	53.04%	16,578	273,088	10.78%	53.04%	15,615
224	39908	Other Tang. Property - Mainframe S/W	41,433,233	-	41,433,233	10.78%	53.04%	2,369,091	38,306,627	10.78%	53.04%	2,190,316
225	39910	CKV-Other Tangible Property	35,035	-	35,035	100.00%	0.79%	278	26,652	100.00%	0.79%	212
226	39916	CKV-Oth Tang Prop-PC Hardware	110,614	-	110,614	100.00%	0.79%	879	102,097	100.00%	0.79%	811
227	39917	CKV-Oth Tang Prop-PC Software	32,204	-	32,204	100.00%	0.79%	256	29,198	100.00%	0.79%	232
228	39924	Other Tang. Property - General Startup Cr	149	-	149	10.78%	53.04%	8	149	10.78%	53.04%	8
229		Retirement Work in Progress	(23,723)	-	(23,723)	10.78%	53.04%	(1,356)	(23,723)	10.78%	53.04%	(1,356)
230												
231		Total General Plant	\$ 40,400,647	\$ -	\$ 40,400,647			\$ 2,141,770	\$ 36,144,505			\$ 1,908,312
232												
233		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 325,651,671	\$ -	\$ 325,602,912			\$ 172,093,025	\$ 311,131,813			\$ 166,889,761

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Depreciation Expense
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period

Type of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s).

FR 16(13)(b)3.1
Schedule B-3.1
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End 11/30/2014	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	98.41%	100%	100%	\$ -
3	30200	Franchises & Consents	-	98.41%	100%	100%	-
4	30300	Misc Intangible Plant	-	98.41%	100%	100%	-
5							
6		Total Intangible Plant	\$ -				\$ -
7							
8		<u>Natural Gas Production Plant</u>					
9	32520	Producing Leaseholds	\$ 52	98.41%	100%	100%	\$ 51
10	32540	Rights of Ways	1,727	98.41%	100%	100%	1,699
11	33100	Production Gas Wells Equipment	-	98.41%	100%	100%	-
12	33201	Field Lines	-	98.41%	100%	100%	-
13	33202	Tributary Lines	-	98.41%	100%	100%	-
14	33400	Field Meas. & Reg. Sta. Equip	3,049	98.41%	100%	100%	3,001
15	33600	Purification Equipment	1,012	98.41%	100%	100%	996
16							
17		Total Natural Gas Production Plant	\$ 5,840				\$ 5,747
18							
19		<u>Storage Plant</u>					
20	35010	Land	\$ -	98.41%	100%	100%	\$ -
21	35020	Rights of Way	-	98.41%	100%	100%	-
22	35100	Structures and Improvements	297	98.41%	100%	100%	293
23	35102	Compression Station Equipment	1,732	98.41%	100%	100%	1,704
24	35103	Meas. & Reg. Sta. Structures	-	98.41%	100%	100%	-
25	35104	Other Structures	-	98.41%	100%	100%	-
26	35200	Wells \ Rights of Way	83,468	98.41%	100%	100%	82,144
27	35201	Well Construction	19,346	98.41%	100%	100%	19,039
28	35202	Well Equipment	-	98.41%	100%	100%	-
29	35203	Cushion Gas	29,829	98.41%	100%	100%	29,356
30	35210	Leaseholds	-	98.41%	100%	100%	-
31	35211	Storage Rights	388	98.41%	100%	100%	382
32	35301	Field Lines	-	98.41%	100%	100%	-
33	35302	Tributary Lines	-	98.41%	100%	100%	-
34	35400	Compressor Station Equipment	15,329	98.41%	100%	100%	15,086
35	35500	Meas & Reg. Equipment	1,770	98.41%	100%	100%	1,742
36	35600	Purification Equipment	112	98.41%	100%	100%	110
37							
38		Total Storage Plant	\$ 152,271				\$ 149,856
39							
40		<u>Transmission Plant</u>					
41	36510	Land	\$ -	98.41%	100%	100%	\$ -
42	36520	Rights of Way	13,277	98.41%	100%	100%	13,066
43	36602	Structures & Improvements	902	98.41%	100%	100%	887
44	36603	Other Structures	746	98.41%	100%	100%	734
45	36700	Mains Cathodic Protection	20,302	98.41%	100%	100%	19,980
46	36701	Mains - Steel	587,736	98.41%	100%	100%	578,413
47	36900	Meas. & Reg. Equipment	12,196	98.41%	100%	100%	12,003

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Depreciation Expense
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(b)3.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule B-3.1
Workpaper Reference No(s). _____ Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End 11/30/2014	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
48	36901	Meas. & Reg. Equipment	46,619	98.41%	100%	100%	45,879
49							
50		Total Production Plant - LPG	\$ 681,778				\$ 670,963
51							
52		<u>Distribution Plant</u>					
53	37400	Land & Land Rights	\$ -	98.41%	100%	100%	\$ -
54	37401	Land	-	98.41%	100%	100%	-
55	37402	Land Rights	4,358	98.41%	100%	100%	4,289
56	37403	Land Other	-	98.41%	100%	100%	-
57	37500	Structures & Improvements	7,439	98.41%	100%	100%	7,321
58	37501	Structures & Improvements T.B.	2,203	98.41%	100%	100%	2,168
59	37502	Land Rights	-	98.41%	100%	100%	-
60	37503	Improvements	87	98.41%	100%	100%	86
61	37600	Mains Cathodic Protection	565,665	98.41%	100%	100%	556,692
62	37601	Mains - Steel	2,383,398	98.41%	100%	100%	2,345,591
63	37602	Mains - Plastic	1,589,922	98.41%	100%	100%	1,564,702
64	37800	Meas & Reg. Sta. Equip - General	164,454	98.41%	100%	100%	161,845
65	37900	Meas & Reg. Sta. Equip - City Gate	59,839	98.41%	100%	100%	58,890
66	37905	Meas & Reg. Sta. Equipment T.b.	36,836	98.41%	100%	100%	36,252
67	38000	Services	4,546,029	98.41%	100%	100%	4,473,918
68	38100	Meters	1,801,882	98.41%	100%	100%	1,773,300
69	38200	Meter Installaitons	2,167,297	98.41%	100%	100%	2,132,918
70	38300	House Regulators	239,400	98.41%	100%	100%	235,602
71	38400	House Reg. Installations	3,903	98.41%	100%	100%	3,841
72	38500	Ind. Meas. & Reg. Sta. Equipment	160,399	98.41%	100%	100%	157,854
73	38600	Other Prop. On Cust. Prem	-	98.41%	100%	100%	-
74							
75		Total Distribution Plant	\$ 13,733,111				\$13,515,271
76							
77		<u>General Plant</u>					
78	38900	Land & Land Rights	\$ -	98.41%	100%	100%	\$ -
79	39000	Structures Frame	133,476	98.41%	100%	100%	131,359
80	39002	Improvements	-	98.41%	100%	100%	-
81	39003	Air Conditioning Equipment	27,333	98.41%	100%	100%	26,900
82	39004	Improvement to leased Premises	-	98.41%	100%	100%	-
83	39009	Office Furniture & Equipment	30,726	98.41%	100%	100%	30,239
84	39100	Remittance Processing Equip	98,351	98.41%	100%	100%	96,791
85	39103	Transportation Equipment	-	98.41%	100%	100%	-
86	39200	Trucks	-	98.41%	100%	100%	-
87	39201	Trailers	-	98.41%	100%	100%	-
88	39202	Stores Equipment	-	98.41%	100%	100%	-
89	39400	Power Operated Equipment	137,220	98.41%	100%	100%	135,043
90	39603	Backhoes	8,367	98.41%	100%	100%	8,234
91	39604	Welders	9,776	98.41%	100%	100%	9,621
92	39605	Communication Equipment	5,178	98.41%	100%	100%	5,096
93	39700	Communication Equipment - Mobile Radio:	25,100	98.41%	100%	100%	24,702
94	39701	Communication Equipment - Fixed Radios	-	98.41%	100%	100%	-
95	39702	Communication Equip. - Telemetering	-	98.41%	100%	100%	-
96	39705	Miscellaneous Equipment	8,495	98.41%	100%	100%	8,360
97	39800	Other Tangible Property	127,097	98.41%	100%	100%	125,081

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Depreciation Expense
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s).

FR 16(13)(b)3.1
Schedule B-3.1
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End 11/30/2014	O&M Expense Factor	Kentucky- Mid States Divisior Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
98	39900	Other Tangible Property - Servers - H/W	-	98.41%	100%	100%	-
99	39901	Other Tangible Property - Servers - S/W	-	98.41%	100%	100%	-
100	39902	Other Tangible Property - Network - H/W	-	98.41%	100%	100%	-
101	39903	Other Tang. Property - CPU	-	98.41%	100%	100%	-
102	39904	Other Tangible Property - MF - Hardware	-	98.41%	100%	100%	-
103	39905	Other Tang. Property - PC Hardware	-	98.41%	100%	100%	-
104	39906	Other Tang. Property - PC Software	42,118	98.41%	100%	100%	41,450
105	39907	Other Tang. Property - Mainframe S/W	-	98.41%	100%	100%	-
106	39908	Other Tang. Property - Application Softwar	-	98.41%	100%	100%	-
107		AR 15 general plant amortization	259,451	98.41%	100%	100%	255,335
108							
109		Total General Plant	\$ 912,689				\$ 898,212
110							
111		Total Plant	\$ 15,485,689				\$15,240,048
112							
113							
114							
115		Kentucky-Mid-States General Office (Division 091)					
116							
117		<u>Intangible Plant</u>					
118	30100	Organization	\$ -	96.04%	100%	50.00%	\$ -
119	30200	Franchises & Consents	-	96.04%	100%	50.00%	-
120	30300	Misc Intangible Plant	-	96.04%	100%	50.00%	-
121							
122		Total Intangible Plant	\$ -				\$ -
123							
124		<u>Distribution Plant</u>					
125	37400	Land & Land Rights	\$ -	96.04%	100%	50.00%	\$ -
126	35010	Land	-	96.04%	100%	50.00%	-
127	37402	Land Rights	-	96.04%	100%	50.00%	-
128	37403	Land Other	-	96.04%	100%	50.00%	-
129	36602	Structures & Improvements	-	96.04%	100%	50.00%	-
130	37501	Structures & Improvements T.B.	-	96.04%	100%	50.00%	-
131	37402	Land Rights	-	96.04%	100%	50.00%	-
132	37503	Improvements	-	96.04%	100%	50.00%	-
133	36700	Mains Cathodic Protection	-	96.04%	100%	50.00%	-
134	36701	Mains - Steel	-	96.04%	100%	50.00%	-
135	37602	Mains - Plastic	-	96.04%	100%	50.00%	-
136	37800	Meas & Reg. Sta. Equip - General	-	96.04%	100%	50.00%	-
137	37900	Meas & Reg. Sta. Equip - City Gate	-	96.04%	100%	50.00%	-
138	37905	Meas & Reg. Sta. Equipment T.b.	-	96.04%	100%	50.00%	-
139	38000	Services	-	96.04%	100%	50.00%	-
140	38100	Meters	-	96.04%	100%	50.00%	-
141	38200	Meter Installaitons	-	96.04%	100%	50.00%	-
142	38300	House Regulators	-	96.04%	100%	50.00%	-
143	38400	House Reg. Installations	-	96.04%	100%	50.00%	-
144	38500	Ind. Meas. & Reg. Sta. Equipment	-	96.04%	100%	50.00%	-
145	38600	Other Prop. On Cust. Prem	-	96.04%	100%	50.00%	-
146							

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Depreciation Expense
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____
FR 16(13)(b)3.1
Schedule B-3.1
Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End 11/30/2014	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
147		Total Distribution Plant	\$ -				\$ -
148							
149		<u>General Plant</u>					
150	37400	Land & Land Rights	\$ -	96.04%	100%	50.00%	\$ -
151	39001	Structures Frame	5,613	96.04%	100%	50.00%	2,696
152	39004	Air Conditioning Equipment	-	96.04%	100%	50.00%	-
153	39009	Improvement to leased Premises	-	96.04%	100%	50.00%	-
154	39100	Office Furniture & Equipment	4,363	96.04%	100%	50.00%	2,095
155	39200	Transportation Equipment	-	96.04%	100%	50.00%	-
156	39300	Stores Equipment	337	96.04%	100%	50.00%	162
157	39400	Tools, Shop & Garage Equipment	9,808	96.04%	100%	50.00%	4,710
158	39600	Power Operated Equipment	1,260	96.04%	100%	50.00%	605
159	39700	Communication Equipment	2,853	96.04%	100%	50.00%	1,370
160	39800	Miscellaneous Equipment	43,147	96.04%	100%	50.00%	20,721
161	39900	Other Tangible Property	-	96.04%	100%	50.00%	-
162	39901	Other Tangible Property - Servers - H/W	34,213	96.04%	100%	50.00%	16,430
163	39902	Other Tangible Property - Servers - S/W	-	96.04%	100%	50.00%	-
164	39903	Other Tangible Property - Network - H/W	-	96.04%	100%	50.00%	-
165	39906	Other Tang. Property - PC Hardware	136,486	96.04%	100%	50.00%	65,546
166	39907	Other Tang. Property - PC Software	-	96.04%	100%	50.00%	-
167	39908	Other Tang. Property - Mainframe S/W	-	96.04%	100%	50.00%	-
168							
169							
170		Total General Plant	\$ 238,080				\$ 114,335
171							
172		Total Depreciation Expense	\$ 238,080				\$ 114,335
173							
174		Shared Services General Office (Division 002)					
175							
176		<u>General Plant</u>					
177	39000	Structures & Improvements	\$ 4,055	100%	11.10%	50.00%	\$ 225
178	39005	G-Structures & Improvements	305,753	100%	100%	1.40%	4,283
179	39009	Improvement to leased Premises	377,067	100%	11.10%	50.00%	20,929
180	39100	Office Furniture & Equipment	384,865	100%	11.10%	50.00%	21,361
181	39102	Remittance Processing Equip	-	100%	11.10%	50.00%	-
182	39103	Office Machines	-	100%	11.10%	50.00%	-
183	39104	G-Office Furniture & Equip.	2,569	100%	100%	1.40%	36
184	39200	Transportation Equipment	28,712	100%	11.10%	50.00%	1,594
185	39300	Stores Equipment	-	100%	11.10%	50.00%	-
186	39400	Tools, Shop & Garage Equipment	22,455	100%	11.10%	50.00%	1,246
187	39500	Laboratory Equipment	4,145	100%	11.10%	50.00%	230
188	39700	Communication Equipment	157,535	100%	11.10%	50.00%	8,744
189	39800	Miscellaneous Equipment	6,677	100%	11.10%	50.00%	371
190	39900	Other Tangible Property	22,458	100%	11.10%	50.00%	1,246
191	39901	Other Tangible Property - Servers - H/W	2,575,400	100%	11.10%	50.00%	142,944
192	39902	Other Tangible Property - Servers - S/W	1,355,432	100%	11.10%	50.00%	75,232
193	39903	Other Tangible Property - Network - H/W	317,688	100%	11.10%	50.00%	17,633
194	39904	Other Tang. Property - CPU	-	100%	11.10%	50.00%	-
195	39905	Other Tangible Property - MF - Hardware	-	100%	11.10%	50.00%	-

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Depreciation Expense
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period

Type of Filing: Original _____ Updated _____ Revised

Workpaper Reference No(s).

FR 16(13)(b)3.1

Schedule B-3.1

Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months End 11/30/2014	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
196	39906	Other Tang. Property - PC Hardware	230,241	100%	11.10%	50.00%	12,779
197	39907	Other Tang. Property - PC Software	65,766	100%	11.10%	50.00%	3,650
198	39908	Other Tang. Property - Mainframe S/W	6,786,831	100%	11.10%	50.00%	376,695
199	39909	Other Tang. Property - Application Softwar	-	100%	11.10%	50.00%	-
200	39924	Other Tang. Property - General Startup Co	-	100%	11.10%	50.00%	-
201							
202							
203		Total General Plant	<u>\$ 12,647,650</u>				<u>\$ 689,199</u>
204							
205		Shared Services Customer Support (Division 012)					
206							
207		<u>General Plant</u>					
208	38900	Land	\$ -	100%	10.78%	53.04%	\$ -
209	38910	CKV-Land & Land Rights	-	100%	100%	0.79%	-
210	39000	Structures & Improvements	441,321	100%	10.78%	53.04%	25,234
211	39009	Improvement to leased Premises	183,951	100%	10.78%	53.04%	10,518
212	39010	CKV-Structures & Improvements	347,377	100%	100%	0.79%	2,760
213	39100	Office Furniture & Equipment	46,069	100%	10.78%	53.04%	2,634
214	39700	Communication Equipment	114,698	100%	10.78%	53.04%	6,558
215	39710	CKV-Communication Equipment	15,048	100%	100%	0.79%	120
216	39800	Miscellaneous Equipment	1,598	100%	10.78%	53.04%	91
217	39900	Other Tangible Property	-	100%	10.78%	53.04%	-
218	39901	Other Tangible Property - Servers - H/W	500,793	100%	10.78%	53.04%	28,635
219	39902	Other Tangible Property - Servers - S/W	237,329	100%	10.78%	53.04%	13,570
220	39903	Other Tangible Property - Network - H/W	165,057	100%	10.78%	53.04%	9,438
221	39906	Other Tang. Property - PC Hardware	107,272	100%	10.78%	53.04%	6,134
222	39907	Other Tang. Property - PC Software	33,619	100%	10.78%	53.04%	1,922
223	39908	Other Tang. Property - Mainframe S/W	6,412,752	100%	10.78%	53.04%	366,672
224	39910	CKV-Other Tangible Property	16,356	100%	100%	0.79%	130
225	39916	CKV-Oth Tang Prop-PC Hardware	17,035	100%	100%	0.79%	135
226	39917	CKV-Oth Tang Prop-PC Software	6,012	100%	100%	0.79%	48
227	39924	Other Tang. Property - General Startup Co	-	100%	10.78%	53.04%	-
228							
229							
230		Total General Plant	<u>\$ 8,646,286</u>				<u>\$ 474,598</u>
231							
232		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 37,017,704</u>				<u>\$16,518,181</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Allowance For Working Capital
as of July 31, 2013

Data: Base Period _____ Forecasted Period
Type of Filing: Original _____ Updated _____ Revised
Workpaper Reference No(s).

FR 16(13)(b)4
Schedule B-4 B
Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,096,135
2	Material & Supplies	13 Month Average Balance	B-4.1	35,336
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,768,199
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,055,346</u>
5	Total Working Capital Requirements			<u>\$ 10,955,015</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Allowance For Working Capital
as of November 30, 2014

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

FR 16(13)(b)4
Schedule B-4 F
Witness: Waller

Line No.	Working Capital Component	Description of methodology used to determine Jurisdictional Requirement	Workpaper Reference No.	Total Company
1	Cash Working Capital	1 / 8 O & M Method	B-4.2	\$ 3,337,211
2	Material & Supplies	13 Month Average Balance	B-4.1	58,851
3	Gas Stored Underground	13 Month Average Balance	B-4.1	9,415,216
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,254,362</u>
5	Total Working Capital Requirements			<u>\$ 14,065,640</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Working Capital Components
as of July 31, 2013

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

FR 16(13)(b)4.1
Schedule B-4.1 B
Witness: Waller

Line No.	Description	Base Period Ending Balance			13 Month Average				
		7/31/2013 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	7/31/2013 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (20,390)	100%	100%	\$ (20,390)	\$ (11,364)	100%	100%	\$ (11,364)
3	KY/Mid-States General Office (Div 091)	41,635	100%	41.35%	17,217	112,931	100%	41.35%	46,700
4	Shared Services General Office (Div 002)	0	11.10%	41.35%	0	0	11.10%	41.35%	0
5	Shared Services Customer Support (Div 012)	-	10.78%	44.87%	-	-	10.78%	44.87%	-
6	Total	\$ 21,246			\$ (3,172)	\$ 101,567			\$ 35,336
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 4,552,723	100%	100%	\$ 4,552,723	\$ 6,768,199	100%	100%	\$ 6,768,199
10	KY/Mid-States General Office (Div 091)	-	100%	41.35%	-	-	100%	41.35%	-
11	Shared Services General Office (Div 002)	-	11.10%	41.35%	-	-	11.10%	41.35%	-
12	Shared Services Customer Support (Div 012)	-	10.78%	44.87%	-	-	10.78%	44.87%	-
13	Total	\$ 4,552,723			\$ 4,552,723	\$ 6,768,199			\$ 6,768,199
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 351,966	100%	100%	\$ 351,966	\$ 212,603	100%	100%	\$ 212,603
17	KY/Mid-States General Office (Div 091)	16,672	100%	41.35%	6,894	10,739	100%	41.35%	4,441
18	Shared Services General Office (Div 002)	12,495,037	11.10%	41.35%	573,543	13,387,620	11.10%	41.35%	614,515
19	Shared Services Customer Support (Div 012)	4,621,367	10.78%	44.87%	223,550	4,626,272	10.78%	44.87%	223,787
20	Total	\$ 17,485,041			\$ 1,155,954	\$ 18,237,235			\$ 1,055,346
21									
22	Total Other Working Capital Allowances	\$ 22,059,010			\$ 5,705,505	\$ 25,107,000			\$ 7,858,881

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Working Capital Components
as of November 30, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s).

FR 16(13)(b)4.1
Schedule B-4.1 F
Witness: Waller

Line No.	Description	Forecasted Period Ending Balance			13 Month Average				
		11/30/2014 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	41,973 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ 4,667	100%	100%	\$ 4,667	\$ (9,437)	100%	100%	\$ (9,437)
3	KY/Mid-States General Office (Div 091)	299,110	100%	50.00%	149,565	136,565	100%	50.00%	68,287
4	Shared Services General Office (Div 002)	0	11.10%	50.00%	0	0	11.10%	50.00%	0
5	Shared Services Customer Support (Div 012)	-	10.78%	53.04%	-	-	10.78%	53.04%	-
6	Total	\$ 303,777			\$ 154,232	\$ 127,129			\$ 58,851
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 25,257,953	100%	100%	\$ 25,257,953	\$ 9,415,216	100%	100%	\$ 9,415,216
10	KY/Mid-States General Office (Div 091)	-	100%	50.00%	-	-	100%	50.00%	-
11	Shared Services General Office (Div 002)	-	11.10%	50.00%	-	-	11.10%	50.00%	-
12	Shared Services Customer Support (Div 012)	-	10.78%	53.04%	-	-	10.78%	53.04%	-
13	Total	\$ 25,257,953			\$ 25,257,953	\$ 9,415,216			\$ 9,415,216
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 252,240	100%	100%	\$ 252,240	\$ 229,654	100%	100%	\$ 229,654
17	KY/Mid-States General Office (Div 091)	23,536	100%	50.00%	11,769	9,910	100%	50.00%	4,955
18	Shared Services General Office (Div 002)	15,605,640	11.10%	50.00%	866,172	13,480,056	11.10%	50.00%	748,194
19	Shared Services Customer Support (Div 012)	4,784,677	10.78%	53.04%	273,581	4,749,318	10.78%	53.04%	271,559
20	Total	\$ 20,666,092			\$ 1,403,761	\$ 18,468,938			\$ 1,254,362
21									
22	Total Other Working Capital Allowances	\$ 46,227,822			\$ 26,815,946	\$ 28,011,283			\$ 10,728,429

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Cash Working Capital Components - 1 / 8 O&M Expenses
as of July 31, 2013

Data: Base Period _____ Forecasted Period _____
Type of Filing: Original _____ Updated _____ Revised _____
Workpaper Reference No(s). _____

FR 16(13)(b)4.2
Schedule B-4.2 B
Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	273,382	12.50%	34,173
4	Transmission O&M Expense	557,257	12.50%	69,657
5	Distribution O&M Expense	6,040,314	12.50%	755,039
6	Customer Accting. & Collection	1,977,576	12.50%	247,197
7	Customer Service & Information	128,990	12.50%	16,124
8	Sales Expense	313,396	12.50%	39,174
9	Admin. & General Expense	<u>15,478,161</u>	12.50%	<u>1,934,770</u>
10	Total O & M Expenses	<u>\$24,769,077</u>		<u>\$ 3,096,135</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Cash Working Capital Components - 1 / 8 O&M Expenses
as of November 30, 2014

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(13)(b)4.2
Schedule B-4.2 F
Witness: Waller

Line No.	Description	Total Company (1)	1 / 8 Method Percent (2)	Jurisdictional Amount (3)
1	Cash Working Capital			
2	Production O&M Expense	\$ -	12.50%	\$ -
3	Storage O&M Expense	324,693	12.50%	40,587
4	Transmission O&M Expense	623,792	12.50%	77,974
5	Distribution O&M Expense	6,176,566	12.50%	772,071
6	Customer Accting. & Collection	2,003,223	12.50%	250,403
7	Customer Service & Information	133,918	12.50%	16,740
8	Sales Expense	243,215	12.50%	30,402
9	Admin. & General Expense	<u>17,192,283</u>	12.50%	<u>2,149,035</u>
10	Total O & M Expenses	<u>\$26,697,690</u>		<u>\$ 3,337,211</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Deferred Credits and Accumulated Deferred Income Taxes
as of July 31, 2013

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(b)5
Sch. B-5 B
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	
DIVISION 09										
1	<u>Account 190 - Accumulated Deferred Income Taxes (1)</u>	\$ 359,029	100%	100%	\$ 359,029	\$ 790,666	100%	100%	\$ 790,666	
2										
3	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(67,776,090)	100%	100%	(67,776,090)	(61,879,262)	100%	100%	(61,879,262)	
4										
5	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(131,778)	100%	100%	(131,778)	(122,781)	100%	100%	(122,781)	
6										
7	<u>Div 09 Accumulated Deferred Income Taxes</u>	<u>\$ (67,548,839)</u>			<u>\$(67,548,839)</u>	<u>\$ (61,211,377)</u>			<u>\$ (61,211,377)</u>	
8										
9	DIVISION 02									
10	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$410,467,912	12.90%	41.35%	\$ 21,896,502	\$401,553,838	12.90%	41.35%	\$ 21,420,979	
11										
12	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(18,603,334)	12.90%	41.35%	(992,399)	(21,480,411)	12.90%	41.35%	(1,145,877)	
13										
14	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(32,746,453)	12.90%	41.35%	(1,746,867)	(18,762,103)	12.90%	41.35%	(1,000,869)	
15										
16	<u>Div 02 Accumulated Deferred Income Taxes</u>	<u>\$369,118,126</u>			<u>\$ 19,157,237</u>	<u>\$361,311,324</u>			<u>\$ 19,274,233</u>	
17	DIVISION 12									
18	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ (155,720)	12.50%	44.87%	\$ (8,735)	\$ (343,535)	12.50%	44.87%	\$ (19,269)	
19										
20	<u>Account 282 - Accumulated Deferred Income Taxes</u>	(26,123,264)	12.50%	44.87%	(1,465,287)	(25,480,400)	12.50%	44.87%	(1,429,228)	
21										
22	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,465,729)	12.50%	44.87%	(82,215)	(1,385,466)	12.50%	44.87%	(77,713)	
23										
24	<u>Div 012 Accumulated Deferred Income Taxes</u>	<u>\$ (27,744,712)</u>			<u>\$ (1,556,236)</u>	<u>\$ (27,209,401)</u>			<u>\$ (1,526,210)</u>	
25	DIVISION 91									
26										
27	<u>Account 190 - Accumulated Deferred Income Taxes</u>	\$ 11,959,504	100%	41.35%	\$ 4,945,600	\$ 12,583,618	100%	41.35%	\$ 5,203,689	
28										
29	<u>Account 255 - Accumulated Deferred Investment Tax Credits</u>	(37,658)	100%	41.35%	(15,573)	(41,704)	100%	41.35%	(17,246)	
30										
31	<u>Account 282 - Accumulated Deferred Income Taxes</u>	3,379,977	100%	41.35%	1,397,718	(100,100)	100%	41.35%	(41,394)	
32										
33	<u>Account 283 - Accumulated Deferred Income Taxes - Other</u>	(1,958,573)	100%	41.35%	(809,926)	(2,447,234)	100%	41.35%	(1,012,002)	
34										
35	<u>Div 91 Accumulated Deferred Income Taxes</u>	<u>\$ 13,343,250</u>			<u>\$ 5,517,819</u>	<u>\$ 9,994,579</u>			<u>\$ 4,133,047</u>	
36										
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$277,167,825</u>			<u>\$(44,430,020)</u>	<u>\$282,885,126</u>			<u>\$ (39,330,306)</u>	

Note 1. Div 009 Acct 190 excludes any estimated amount for over/under recovery of gas cost.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Deferred Credits and Accumulated Deferred Income Taxes
as of November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(b)5
Sch. B-5 F
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 359,029	100%	100%	\$ 359,029	\$ 359,029	100%	100%	\$ 359,029
2									
3	Account 282 - Accumulated Deferred Income Taxes	(73,129,302)	100%	100%	(73,129,302)	(71,270,475)	100%	100%	(71,270,475)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(131,778)	100%	100%	(131,778)	(131,778)	100%	100%	(131,778)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (72,902,051)</u>			<u>\$ (72,902,051)</u>	<u>\$ (71,043,224)</u>			<u>\$ (71,043,224)</u>
8									
DIVISION 02									
9									
10	Account 190 - Accumulated Deferred Income Taxes	\$410,467,912	11.10%	50.00%	\$ 22,782,516	\$410,467,912	11.10%	50.00%	\$ 22,782,516
11									
12	Account 282 - Accumulated Deferred Income Taxes	(16,128,798)	11.10%	50.00%	(895,209)	(16,656,368)	11.10%	50.00%	(924,491)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	(32,746,453)	11.10%	50.00%	(1,817,552)	(32,746,453)	11.10%	50.00%	(1,817,552)
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$361,592,662</u>			<u>\$ 20,069,755</u>	<u>\$361,065,091</u>			<u>\$ 20,040,473</u>
17									
DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (155,720)	10.78%	53.04%	\$ (8,904)	\$ (155,720)	10.78%	53.04%	\$ (8,904)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(25,158,203)	10.78%	53.04%	(1,438,509)	(25,339,711)	10.78%	53.04%	(1,448,887)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	(1,465,729)	10.78%	53.04%	(83,808)	(1,465,729)	10.78%	53.04%	(83,808)
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (26,779,651)</u>			<u>\$ (1,531,221)</u>	<u>\$ (26,961,159)</u>			<u>\$ (1,541,599)</u>
25									
DIVISION 91									
26	Account 190 - Accumulated Deferred Income Taxes	\$ 11,959,504	100%	50.00%	\$ 5,980,158	\$ 11,959,504	100%	50.00%	\$ 5,980,158
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	(11,422)	100%	50.00%	(5,711)	(16,791)	100%	50.00%	(8,396)
29									
30	Account 282 - Accumulated Deferred Income Taxes	3,273,897	100%	50.00%	1,637,060	3,317,183	100%	50.00%	1,658,704
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,958,573)	100%	50.00%	(979,353)	(1,958,573)	100%	50.00%	(979,353)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ 13,263,406</u>			<u>\$ 6,632,153</u>	<u>\$ 13,301,323</u>			<u>\$ 6,651,113</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$275,174,366</u>			<u>\$ (47,731,363)</u>	<u>\$276,362,032</u>			<u>\$ (45,893,236)</u>

Note 1. Div 009 Acct 190 excludes any estimated amount for over/under recovery of gas cost.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Customer Advances For Construction
as of July 31, 2013

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(b)6
Sch. B-6 B
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction		\$ (2,747,214)	100%	100%	\$ (2,747,214)			
2									
3	DIVISION 02								
4	15560 Account 252 - Customer Advances For Construction		-	12.90%	41.35%	-	-	12.90%	41.35%
5									
6	DIVISION 12								
7	15560 Account 252 - Customer Advances For Construction		-	12.50%	44.87%	-	-	12.50%	44.87%
8									
9	DIVISION 91								
10	15560 Account 252 - Customer Advances For Construction		-	100%	41.35%	-	-	100%	41.35%
11									
12	Total Account 252 - Customer Advances For Construction		<u>\$ (2,747,214)</u>			<u>\$ (2,747,214)</u>			<u>\$ (2,743,470)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Customer Advances For Construction
as of November 30, 2014

Data: ___ Base Period ___ X ___ Forecasted Period
Type of Filing: ___ X ___ Original ___ Updated
Workpaper Reference No(s).

FR 16(13)(b)6
Sch. B-6 F
Witness: Waller

Line No.	Account	Period End	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Jurisdictional Period ending Balance	13-Month Average	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	15560 Account 252 - Customer Advances For Construction								
2									
3	DIVISION 02								
4	15560 Account 252 - Customer Advances For Construction								
5									
6	DIVISION 12								
7	15560 Account 252 - Customer Advances For Construction								
8									
9	DIVISION 91								
10	15560 Account 252 - Customer Advances For Construction								
11									
12	Total Account 252 - Customer Advances For Construction								

Almos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Working Capital Components

FR 16(13)(b)4.1

Line No.	Description	actual Jul-12	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	Budgeted Mar-13	Budgeted Apr-13	Budgeted May-13	Budgeted Jun-13	Budgeted Jul-13	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplies	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(25,953)	(17,755)	(13,970)	(6,284)	(896)	3,642	7,629	(16,175)	(16,175)	(42,029)	(33,415)	(32,741)	(25,953)	
6	Total Materials & Supplies	\$ (20,390)	\$ (12,192)	\$ (8,406)	\$ (701)	\$ 4,667	\$ 9,205	\$ 13,192	\$ (10,612)	\$ (10,612)	\$ (36,465)	\$ (27,852)	\$ (27,177)	\$ (20,390)	\$ (11,364)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supplies	\$ 17,399	\$ 15,332	\$ 15,332	\$ 15,332	\$ 15,332	\$ 15,332	\$ 15,332	\$ 27,899	\$ 27,899	\$ 25,073	\$ 23,596	\$ 22,981	\$ 22,981	
10	Account 1630- Stores Expense Undistributed	18,645	59,155	135,001	201,058	275,369	349,128	415,630	415,630	(289,677)	(204,788)	(127,836)	(57,733)	18,645	
11	Total Materials & Supplies	\$ 36,044	\$ 74,487	\$ 150,333	\$ 216,390	\$ 290,731	\$ 364,460	\$ 430,962	\$ 443,530	\$ (261,777)	\$ (179,715)	\$ (104,240)	\$ (34,742)	\$ 41,626	\$ 112,931
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	(0)	(0)	0	0	(0)	0	0	0
16	Total Materials & Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 7,789,414	\$ 11,643,861	\$ 14,477,521	\$ 17,501,550	\$ 21,020,018	\$ 16,765,986	\$ 11,968,711	\$ 2,697,334	\$ (4,333,167)	\$ (10,177,387)	\$ (5,451,139)	\$ (468,845)	\$ 4,552,723	\$ 6,788,199
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 296,998	\$ 275,121	\$ 253,245	\$ 231,369	\$ 209,494	\$ 187,618	\$ 165,743	\$ 185,256	\$ 134,035	\$ 108,146	\$ 82,255	\$ 282,599	\$ 351,966	\$ 212,603
36															
37	KY/Mid-States General Office (Div 091)	\$ 23,374	\$ 10,892	\$ 9,580	\$ 22,807	\$ 6,955	\$ 5,842	\$ 4,329	\$ (8,796)	\$ 6,904	\$ 23,429	\$ 3,522	\$ 14,294	\$ 16,672	\$ 10,739
38															
39	Shared Services General Office (Div 002)	\$ 12,469,948	\$ 10,261,040	\$ 7,603,705	\$ 17,261,880	\$ 16,100,103	\$ 15,443,310	\$ 16,902,692	\$ 12,184,096	\$ 13,706,568	\$ 13,156,139	\$ 14,534,518	\$ 12,920,026	\$ 12,495,037	\$ 13,367,620
40															
41	Shared Services Customer Support (Div 012)	\$ 4,821,367	\$ 4,445,390	\$ 4,145,350	\$ 4,078,537	\$ 4,111,946	\$ 4,145,255	\$ 4,205,996	\$ 5,500,149	\$ 5,282,356	\$ 5,124,690	\$ 5,018,131	\$ 4,841,007	\$ 4,621,367	\$ 4,626,272

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Forecasted Test Period: Twelve Months Ended November 30, 2014
Working Capital Components

FR 16(13)(b)4.1

Line No.	Description	Budgeted Nov-13	Budgeted Dec-13	Budgeted Jan-14	Budgeted Feb-14	Budgeted Mar-14	Budgeted Apr-14	Budgeted May-14	Budgeted Jun-14	Budgeted Jul-14	Budgeted Aug-14	Budgeted Sep-14	Budgeted Oct-14	Budgeted Nov-14	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Supplies	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564
5	Account 1630- Stores Expense Undistributed	(896)	3,642	7,629	(18,175)	(18,175)	(42,029)	(33,415)	(32,741)	(25,953)	(17,755)	(13,970)	(6,264)	(896)	
6	Total Materials & Supplies	\$ 4,667	\$ 9,205	\$ 13,192	\$ (10,612)	\$ (10,612)	\$ (36,465)	\$ (27,852)	\$ (27,177)	\$ (20,390)	\$ (12,192)	\$ (8,406)	\$ (701)	\$ 4,667	\$ (9,437)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Supplies	\$ 23,710	\$ 23,710	\$ 23,710	\$ 27,899	\$ 27,899	\$ 25,073	\$ 23,596	\$ 22,991	\$ 22,991	\$ 20,669	\$ 20,669	\$ 23,710	\$ 23,710	\$ 23,710
10	Account 1630- Stores Expense Undistributed	275,399	349,128	415,630	415,630	(289,677)	(204,788)	(127,836)	(57,733)	18,645	59,155	135,001	201,058	275,399	
11	Total Materials & Supplies	\$ 299,110	\$ 372,838	\$ 439,341	\$ 443,530	\$ (261,777)	\$ (179,715)	\$ (104,240)	\$ (34,742)	\$ 41,635	\$ 79,824	\$ 155,670	\$ 224,768	\$ 299,110	\$ 136,565
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Account 1630- Stores Expense Undistributed	0	(0)	0	(0)	0	0	(0)	0	0	0	0	0	0	0
16	Total Materials & Supplies	\$ 0	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Account 1630- Stores Expense Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 24,606,674	\$ 20,569,562	\$ 13,170,249	\$ 4,507,435	\$ (3,295,262)	\$ (9,619,660)	\$ (4,667,474)	\$ 308,669	\$ 5,313,776	\$ 10,355,576	\$ 15,416,418	\$ 20,473,689	\$ 25,257,953	\$ 9,415,216
26															
27	KY/Mid-States General Office (Div 091)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28															
29	Shared Services General Office (Div 002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30															
31	Shared Services Customer Support (Div 012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32															
33	Prepayments- Account 1650														
34															
35	Kentucky Direct (Div 009)	\$ 252,240	\$ 227,152	\$ 202,065	\$ 185,256	\$ 134,035	\$ 108,145	\$ 82,255	\$ 282,599	\$ 351,966	\$ 327,396	\$ 302,626	\$ 277,327	\$ 252,240	\$ 229,654
36															
37	KY/Mid-States General Office (Div 091)	\$ 23,536	\$ (2,233)	\$ (13,120)	\$ (8,796)	\$ 6,904	\$ 23,429	\$ 3,522	\$ 14,294	\$ 16,672	\$ 11,637	\$ 10,324	\$ 19,129	\$ 23,536	\$ 9,910
38															
39	Shared Services General Office (Div 002)	\$ 15,805,640	\$ 14,545,394	\$ 13,405,225	\$ 12,184,096	\$ 13,706,568	\$ 13,156,139	\$ 14,534,518	\$ 12,820,026	\$ 12,495,037	\$ 10,361,820	\$ 10,651,578	\$ 16,069,043	\$ 15,605,640	\$ 13,480,056
40															
41	Shared Services Customer Support (Div 012)	\$ 4,784,677	\$ 4,819,167	\$ 4,875,821	\$ 5,500,149	\$ 5,282,356	\$ 5,124,690	\$ 5,018,131	\$ 4,841,007	\$ 4,621,367	\$ 4,445,390	\$ 4,145,350	\$ 3,498,355	\$ 4,784,677	\$ 4,749,318

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Deferred Credits and Accumulated Deferred Income Taxes

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)(b)5
WP B-5 B

Line No.	Sub Acct	actual Jul-12	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	forecast Feb-13	forecast Mar-13	forecast Apr-13	forecast May-13	forecast Jun-13	forecast Jul-13	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 3,175,978	\$ 3,175,978	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 790,666	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(58,101,500)	(58,101,500)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(60,686,680)	(61,879,282)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(73,295)	(73,295)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(131,778)	(122,781)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (54,998,817)	\$ (54,998,817)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (60,459,429)	\$ (61,211,377)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$333,816,729	\$333,816,729	\$406,630,416	\$406,630,416	\$406,630,416	\$426,707,174	\$426,707,174	\$426,779,157	\$410,610,035	\$410,467,912	\$410,467,912	\$410,467,912	\$410,467,912	\$401,653,838	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(28,918,525)	(28,918,525)	(23,532,957)	(23,532,957)	(23,532,957)	(13,532,754)	(13,532,754)	(13,532,754)	(31,657,424)	(20,249,229)	(20,255,782)	(19,445,397)	(18,603,334)	(21,460,411)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	14,587,798	11,262,160	(12,005,893)	(8,323,171)	(4,485,930)	(18,841,077)	(33,003,927)	(30,893,937)	(31,417,546)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(18,762,103)	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$319,486,002	\$316,160,364	\$371,091,566	\$374,774,288	\$378,611,529	\$394,333,342	\$380,170,492	\$382,552,486	\$347,635,065	\$357,472,231	\$357,465,678	\$358,276,063	\$359,118,126	\$361,311,324	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (1,376,517)	\$ (1,376,517)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (343,535)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(13,608,488)	(13,608,488)	(26,279,920)	(26,279,920)	(26,279,920)	(26,279,920)	(26,279,920)	(26,279,920)	(21,064,429)	(28,201,938)	(44,586,511)	(26,352,561)	(26,123,264)	(25,480,400)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	(944,023)	(944,023)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,385,466)	
24																
25	Div 12 Accumulated Deferred Income Taxes	\$ (15,929,028)	\$ (15,929,028)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,901,369)	\$ (27,209,401)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 15,281,148	\$ 15,281,148	\$ 12,114,073	\$ 12,114,073	\$ 12,114,073	\$ 12,114,073	\$ 12,114,073	\$ 12,114,073	\$ 12,502,289	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 12,583,618	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(7,798,659)	(7,798,659)	3,585,923	3,585,923	3,585,923	(2,019,686)	(2,019,686)	(2,019,686)	(3,956,339)	3,402,292	3,388,648	3,381,730	3,379,977	(100,100)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(2,233,963)	(2,233,963)	(2,884,001)	(2,884,001)	(2,884,001)	(2,884,001)	(2,884,001)	(2,884,001)	(2,207,828)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(2,447,234)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credit	(63,960)	(63,960)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(37,658)	(41,704)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 5,184,566	\$ 5,184,566	\$ 12,778,337	\$ 12,778,337	\$ 12,778,337	\$ 7,172,729	\$ 7,172,729	\$ 7,172,729	\$ 6,301,467	\$ 13,365,664	\$ 13,351,921	\$ 13,345,003	\$ 13,343,250	\$ 9,994,579	
37	Total	\$253,742,723	\$250,417,086	\$285,509,106	\$289,191,828	\$303,029,068	\$313,145,273	\$298,982,424	\$301,364,397	\$273,765,254	\$275,827,972	\$258,546,493	\$276,817,186	\$277,167,825	\$282,885,126	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Deferred Credits and Accumulated Deferred Income Taxes
Base Period: Twelve Months Ended July 31, 2013

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

FR 16(13)(b)5
Sched. B-5

Line No.	Sub Acct	Forecast Nov-13	Forecast Dec-13	Forecast Jan-14	Forecast Feb-14	Forecast Mar-14	Forecast Apr-14	Forecast May-14	Forecast Jun-14	Forecast Jul-14	Forecast Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	\$ 359,029	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(69,513,015)	(69,818,845)	(69,947,770)	(70,124,525)	(70,411,388)	(70,745,003)	(71,243,399)	(71,674,169)	(72,059,212)	(72,328,758)	(72,628,261)	(72,892,529)	(73,129,302)	(71,270,475)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	(131,776)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (69,285,764)	\$ (69,591,594)	\$ (69,720,519)	\$ (69,897,273)	\$ (70,184,137)	\$ (70,517,752)	\$ (71,016,147)	\$ (71,448,918)	\$ (71,831,960)	\$ (72,101,506)	\$ (72,401,009)	\$ (72,665,275)	\$ (72,902,051)	\$ (71,043,224)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	\$ 410,467,912	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(17,177,281)	(17,092,160)	(17,008,655)	(16,923,023)	(16,836,961)	(16,750,586)	(16,663,836)	(16,574,411)	(16,482,851)	(16,388,834)	(16,293,899)	(16,211,501)	(16,128,798)	(16,656,368)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	(32,746,453)	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 360,544,179	\$ 360,629,310	\$ 360,712,804	\$ 360,798,437	\$ 360,884,499	\$ 360,970,873	\$ 361,057,623	\$ 361,147,049	\$ 361,238,609	\$ 361,332,626	\$ 361,427,561	\$ 361,509,958	\$ 361,592,662	\$ 361,065,091	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	\$ (155,720)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(25,522,897)	(25,492,763)	(25,462,488)	(25,432,073)	(25,401,517)	(25,370,820)	(25,339,983)	(25,309,005)	(25,277,887)	(25,246,528)	(25,215,228)	(25,185,746)	(25,156,203)	(25,339,711)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	(1,465,729)	
24																
25	Div 012 Accumulated Deferred Income Taxes	\$ (27,144,346)	\$ (27,114,211)	\$ (27,083,937)	\$ (27,053,521)	\$ (27,022,965)	\$ (26,992,268)	\$ (26,961,431)	\$ (26,930,453)	\$ (26,899,335)	\$ (26,868,076)	\$ (26,836,677)	\$ (26,805,195)	\$ (26,773,651)	\$ (26,961,159)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	\$ 11,959,504	
29																
30	Account 282 - Accumulated Deferred Income Taxes	3,360,684	3,361,274	3,350,424	3,345,089	3,331,422	3,326,972	3,314,004	3,306,553	3,299,028	3,291,411	3,283,681	3,278,942	3,273,897	3,317,183	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	(1,958,573)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(17,767)	(11,422)	(11,422)	(16,791)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ 13,343,848	\$ 13,344,438	\$ 13,333,598	\$ 13,328,252	\$ 13,314,586	\$ 13,310,136	\$ 13,297,168	\$ 13,288,717	\$ 13,282,162	\$ 13,274,575	\$ 13,266,844	\$ 13,268,451	\$ 13,263,406	\$ 13,301,323	
37																
	Total	\$ 277,457,918	\$ 277,267,943	\$ 277,241,937	\$ 277,175,895	\$ 276,991,983	\$ 276,770,989	\$ 276,377,213	\$ 276,059,395	\$ 275,789,505	\$ 275,637,618	\$ 275,456,719	\$ 275,304,939	\$ 275,174,366	\$ 276,362,032	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Deferred Credits
 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)(b)6
 Sched. B-6

Line No.	Sub Acct	actual Jul-12	actual Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	Budgeted Feb-13	Budgeted Mar-13	Budgeted Apr-13	Budgeted May-13	Budgeted Jun-13	Budgeted Jul-13	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(2,627,413)	(2,763,237)	(2,776,312)	(2,773,223)	(2,772,710)	(2,775,917)	(2,717,162)	(2,714,584)	(2,740,070)	(2,754,152)	(2,753,016)	(2,750,104)	(2,747,214)	(2,743,470)
2															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Deferred Credits
 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)(b)5
 Sched. B-5

Line No.	Sub Acct	Forecasted Nov-13	Forecasted Dec-13	Forecasted Jan-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(2,746,441)	(2,747,237)	(2,746,373)	(2,745,542)	(2,744,972)	(2,744,692)	(2,744,775)	(2,745,367)	(2,745,675)	(2,745,579)	(2,745,572)	(2,745,247)	(2,745,210)	(2,745,576)
2															
3	DIVISION 02														
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
6	DIVISION 12														
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
9	DIVISION 91														
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(c)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (c) A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account;

RESPONSE:

Please see attachment FR_16(13)(c)_Att1, Schedules C-1 through C-2.3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(c)_Att1 - Schedules C-1 - C-2.3, 26 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

FR 16(13)(c) SCHEDULE C

Operating Income Summary

Schedule	Pages	Description
C-1	1	Operating Income Summary
C-2	1	Adjusted Operating Income
C-2.1	10	Operating Revenue and Expenses by FERC Account
C-2.2	10	Monthly Operating Income by FERC Account
C-2.3	2	Taxes Other than Income Tax by Sub-Account

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Income Summary
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(c)1
Schedule C-1
Witness: Densman, Martin

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 150,293,982	\$ 155,374,969	\$ 13,367,575	\$ 168,742,544
2	Operating Expenses				
3	Purchased Gas Cost	83,439,461	90,265,244		90,265,244
4	Other O & M Expenses	24,769,077	26,697,690	66,838	26,764,527
5	Depreciation Expense	14,769,633	16,518,181		16,518,181
6	Taxes Other than Income	4,346,957	4,662,683	21,682	4,684,365
7					
8	State & Federal Income Taxes	6,295,488	3,771,093	5,165,552	8,936,645
9	Total Operating Expenses	<u>\$ 133,620,616</u>	<u>\$ 141,914,890</u>	<u>\$ 5,254,072</u>	<u>\$ 147,168,962</u>
10	Operating Income	<u>\$ 16,673,366</u>	<u>\$ 13,460,079</u>	<u>\$ 8,113,503</u>	<u>\$ 21,573,582</u>
11	Rate Base	222,461,642	252,914,292		252,914,292
12	Rate of Return	7.49%	5.32%		8.53%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Adjusted Operating Income Statement
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(c)2
Schedule C-2

Witness: Densman, Martin

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjustments	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 150,293,982	\$ 5,080,987	D-1			\$ 155,374,969	\$ -		\$ 155,374,969
2										
3	Operating Expenses									
4	Purchased Gas Cost	83,439,461	6,825,783	D-1			90,265,244	-		90,265,244
5	Production O&M Expense	-	-	D-1			-	-		-
6	Storage O&M Expense	273,382	51,311	D-1			324,693	-		324,693
7	Transmission O&M Expense	557,257	66,535	D-1			623,792	-		623,792
8	Distribution O&M Expense	6,040,314	137,782	D-1		*	6,178,097	(1,531)	F-2.2	6,176,566
9	Customer Accting. & Collection	1,977,576	25,646	D-1		*	2,003,223	-		2,003,223
10	Customer Service & Information	128,990	4,928	D-1		*	133,918	-		133,918
11	Sales Expense	313,396	2,621	D-1		*	316,017	(72,801)	F-4	243,215
12	Admin. & General Expense	15,478,161	1,699,051	D-1		*	17,177,212	15,071	F-6,F-8,F-9	17,192,283
13	Depreciation Expense	14,769,633	1,748,547	D-1			16,518,181	-		16,518,181
14	Taxes - Other	4,346,957	315,726	D-1			4,662,683	-		4,662,683
15	Income Taxes	6,295,488	(2,524,395)				3,771,093	-		3,771,093
16										
17										
18	Total Operating Expenses	\$ 133,620,616	\$ 8,353,535				\$ 141,974,151	\$ (59,261)		\$ 141,914,890
19										
20	Net Operating Income	\$ 16,673,366	\$ (3,272,548)				\$ 13,400,818	\$ 59,261		\$ 13,460,079

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 83,789,588
4	4805	Unbilled Residential	4,947,620
5	4811	Commercial	34,055,854
6	4812	Industrial	4,598,709
7	4815	Unbilled Commercial	1,912,377
8	4820	Other - Public Authority	7,113,407
9	4825	Unbilled Public Authority	478,547
10		Total Sales of Gas	\$ 136,896,102
11			
12		<u>Other Operating Income</u>	
13	4870	Forfeited Discounts	\$ 935,987
14	4880	Misc. Service Revenues	769,945
15	4893-4896	Revenue From Transportation of Gas of Others	11,083,453
16	4950	Other Gas Revenue	608,495
17		Total Other Operating Income	\$ 13,397,879
18			
19		TOTAL OPERATING REVENUE	\$ 150,293,982
20			
21		<u>OPERATING EXPENSES</u>	
22		<u>Production Expense - Operation</u>	
23	7520	Natural Gas Op. Gas Wells Exp	\$ -
24	7560	Ng. Field Meas. & Reg. Station	-
25		Total Production Expense - Operation	\$ -
26			
27		<u>Production Expense - Maintenance</u>	
28	7610	Ng Main. Supervision & Engineering	\$ -
29			\$ -
30		<u>Natural Gas Storage Expense - Operation</u>	
31	8140	Operation Supervision & Engineering	\$ (3,211)
32	8150	Maps and Records	-
33	8160	Wells Expense	140,173

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
34	8170	Lines Expense	55,483
35	8180	Compressor Station Expense	21,163
36	8190	Compressor Station Expense Fuel & Power	731
37	8200	Measuring & Regulating Station Expense	4,662
38	8210	Purification	27,966
39	8240	Other	221
40	8250	Storage Well Royalties	12,549
41		Total Nat. Gas Storage Expense - Operation	\$ 259,738
42			
43		<u>Natural Gas Storage Expense - Maintenance</u>	
44	8310	Structure & Improvements	\$ 8,561
45	8320	Reservoirs & Wells	-
46	8340	Compressor Station Equip.	4,252
47	8350	Measuring & Regulating Station Equip.	238
48	8360	Purification Equipment	592
49	840/847	Other Storage Exp. - LNG	-
50		Total Nat. Gas Storage Expense - Maintenance	\$ 13,644
51			
52		<u>Transmission Expense - Operation</u>	
53	8500	Operation Supervision & Engineering	\$ -
54	8560	Mains Expense	433,873
55	8570	Measuring & Regulating Station Exp.	96,217
56	8590	Other Exp.	-
57	8600	Rents	-
58		Total Transmission Expense - Operation	\$ 530,090
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	26,380
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	788
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 27,168

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
67			
68		<u>Purchased Gas Cost - Operation</u>	
69	8001	Intercompany Gas Well-head Purchases	\$ 2,089,636
70	8010	Natural gas field line purchases	1,311,261
71	8040	Natural Gas City Gate Purchases	43,517,373
72	8045	Transportation to City Gate	-
73	8050	Transmission-Operation supervision and engineering	(13,236)
74	8051	Other Gas Purchases / Gas Cost Adjustments	51,199,754
75	8052	PGA for Commercial	24,111,275
76	8053	PGA for Industrial	4,860,339
77	8054	PGA for Public Authority	5,953,232
78	8057	PGA for Transportation Sales	-
79	8058	Unbilled PGA Costs	(2,668,981)
80	8059	PGA Offset to Unrecovered Gas Cost	(94,420,167)
81	8060	Exchange Gas	5,630,035
82	8081	Gas Withdrawn From Storage - Debit	23,634,053
83	8082	Gas Delivered to Storage	(14,466,568)
84	8110	Gas used for products extraction-Credit	-
85	8120	Gas Used for Other Utility Operations	(16,154)
86	8130	Gas Used for Other Utility Operations	(4)
87	8580	Transmission and compression of gas by others	32,717,614
88		<u>Total Purchased Gas Cost</u>	\$ 83,439,461
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,323,247
92	8710	Distribution Load Dispatching	283
93	8711	Odorization	3,699
94	8720	Compressor Station Labor & Expenses	-
95	8740	Mains & Services	2,793,086
96	8750	Measuring and Regulating Station Exp. - Gen	266,421
97	8760	Measuring and Regulating Station Exp. - Ind.	29,310
98	8770	Measuring and Regulating Sta. Exp. - City Gate	99,773
99	8780	Meters and House Regulator Expense	779,796

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
100	8790	Customer Installations Expense	18,401
101	8800	Other Expense	120,600
102	8810	Rents	429,207
103		Total Distribution Expenses - Operation	\$ 5,863,823
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,963
107	8860	Structures and Improvements	6,329
108	8870	Mains	68,151
109	8890	Measuring and Regulating Station Exp. - Gen	7,192
110	8900	Measuring and Regulating Station Exp. - Ind.	6,234
111	8910	Measuring and Regulating Sta. Exp. - City Gate	8,031
112	8920	Services	13,015
113	8930	Meters and House Regulators	49,607
114	8940	Other Equipment	14,969
115	8950	Maintenance of Other Plant	-
116		Total Distribution Expenses - Maintenance	\$ 176,491
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ 1,753
120	9020	Meter Reading Expenses	1,292,457
121	9030	Customer Records & Collections	355,396
122	9040	Uncollectible Accounts	327,970
123		Total Customer Accounts Expense	\$ 1,977,576
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	-
128	9090	Informational and Instructional Advertising Expenses	128,990
129	9100	Misc Cust Serv & Informational Exp	-
130		Total Customer Accounts Expenses - Operation	\$ 128,990
131			
132		<u>Sales Expense</u>	

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
133	9110	Supervision	\$ 214,421
134	9120	Demonstrating and Selling Expenses	88,974
135	9130	Advertising Expenses	10,001
136	9160	Miscellaneous Sales Expenses	-
137		Total Sales Expenses	\$ 313,396
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 378,559
141	9210	Office Supplies and Expenses	(8,381)
142	9220	Administrative Expense Transferred	10,876,844
143	9230	Outside Services Employed	182,440
144	9240	Property Insurance	92,533
145	9250	Injuries and Damages	717,148
146	9260	Employee Pensions and Benefits	2,966,753
147	9270	Franchise Requirements	5,797
148	9280	Regulatory Commission Expense	190,770
149	929.0	Institutional/Goodwill Advertising Expenses	-
150	930.1	A&G-General advertising expense	-
151	930.2	Miscellaneous General Expense	40,289
152	9310	A&G-Rents	35,409
153		Total Administrative and General Exp. - Operation	\$ 15,478,161
154			
155		<u>Administrative and General Expense - Maintenance</u>	
156	9320	Maintenance of general plant	\$ -
157		Total Administrative and Gen. Exp. - Maintenance	\$ -
158			
159		<u>Total Operation and Maintenance Expense</u>	<u>\$ 108,208,538</u>
160			
161	403-406	Depreciation and Amortization	\$ 14,769,633
162	4081	Taxes Other than Income Taxes	4,346,957
163	4091-4101	Provision for Federal & State Income Taxes	6,295,488
164			
165		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 133,620,616</u>

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

Data: Base Period _____ Forecasted Period _____ FR 16(13)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
166			
167		NET OPERATING INCOME	<u>\$ 16,673,366</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
1		<u>OPERATING REVENUE</u>	
2		<u>Sales of Gas</u>	
3	4800	Residential	\$ 92,489,003
4	4811	Commercial	37,133,618
5	4812	Industrial	4,275,392
6	4820	Other - Public Authority	7,837,409
7		Total Sales of Gas	<u>\$ 141,735,422</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,126,126
11	4880	Misc. Service Revenues	778,251
12	4893-4896	Revenue From Transportation of Gas of Others	10,259,950
13	4950	Other Gas Revenue	1,475,220
14		Total Other Operating Income	<u>\$ 13,639,547</u>
15			
16		TOTAL OPERATING REVENUE	\$ 155,374,969
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7520	Natural Gas Op. Supervision & Engineering	\$ -
21	7560	Ng. Field Meas. & Reg. Station	-
22		Total Production Expense - Operation	<u>\$ -</u>
23			
24		<u>Production Expense - Maintenance</u>	
25	7610	Ng. Main. Supervision & Engineering	\$ -
26			<u>\$ -</u>
27		<u>Natural Gas Storage Expense - Operation</u>	
28	8140	Operation Supervision & Engineering	\$ (1,062)
29	8150	Maps and Records	-
30	8160	Wells Expense	169,618
31	8170	Lines Expense	60,954
32	8180	Compressor Station Expense	24,924
33	8190	Compressor Station Expense Fuel & Power	777

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
34	8200	Measuring & Regulating Station Expense	4,790
35	8210	Purification	34,456
36	8240	Other	223
37	8250	Storage Well Royalties	13,900
38		Total Nat. Gas Storage Expense - Operation	\$ 308,579
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 10,314
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	5,064
44	8350	Measuring & Regulating Station Equip.	-
45	8360	Purification Equipment	736
46	841/847	Other Storage Exp. - LNG	-
47		Total Nat. Gas Storage Expense - Maintenance	\$ 16,114
48			
49		<u>Transmission Expense - Operation</u>	
50	8500	Operation Supervision & Engineering	\$ -
51	8560	Mains Expense	499,729
52	8570	Measuring & Regulating Station Exp.	103,068
53	8590	Other Exp.	0
54	8600	Rents	0
55		Total Transmission Expense - Operation	\$ 602,797
56			
57		<u>Transmission Expense - Maintenance</u>	
58	8620	Structures and Improvements	\$ -
59	8630	Mains	20,015
60	8640	Compressor Station Equipment	-
61	8650	Measuring & Reg Station Equip.	979
62	8670	Other Equipment	-
63		Total Transmission Expense - Maintenance	\$ 20,995
64			
65		<u>Purchased Gas Cost - Operation</u>	
66	8001	Intercompany Gas Well-head Purchases	\$ 2,392,628

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
67	8010	Natural gas field line purchases	1,391,896
68	8040	Natural Gas City Gate Purchases	45,614,740
69	8045	Transportation to City Gate	0
70	8050	Transmission-Operation supervision and engineering	(14,067)
71	8051	Other Gas Purchases / Gas Cost Adjustments	56,021,426
72	8052	PGA for Commercial	26,327,213
73	8053	PGA for Industrial	5,265,345
74	8054	PGA for Public Authority	6,496,020
75	8057	PGA for Transportation Sales	0
76	8058	Unbilled PGA Costs	(3,827,283)
77	8059	PGA Offset to Unrecovered Gas Cost	(103,417,562)
78	8060	Exchange Gas	7,289,206
79	8081	Gas Withdrawn From Storage - Debit	26,869,335
80	8082	Gas Delivered to Storage	(15,161,906)
81	8110	Gas used for products extraction-Credit	0
82	8120	Gas Used for Other Utility Operations	(17,621)
83	8130	Other Gas Supply Expenses	(5)
84	8580	Transmission and compression of gas by others	35,035,880
85		Total Purchased Gas Cost	\$ 90,265,244
86			
87		<u>Distribution Expenses - Operation</u>	
88	8700	Supervision and Engineering	\$ 1,386,160
89	8710	Distribution Load Dispatching	293
90	8711	Odorization	3,303
91	8720	Compressor Station Labor & Expenses	0
92	8740	Mains & Services	2,874,065
93	8750	Measuring and Regulating Station Exp. - Gen	266,973
94	8760	Measuring and Regulating Station Exp. - Ind.	23,764
95	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553
96	8780	Meters and House Regulator Expense	818,400
97	8790	Customer Installations Expense	20,364
98	8800	Other Expense	139,277
99	8810	Rents	429,632

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
100		Total Distribution Expenses - Operation	\$ 6,039,784
101			
102		<u>Distribution Expenses - Maintenance</u>	
103	8850	Supervision and Engineering	\$ 2,748
104	8860	Structures and Improvements	4,337
105	8870	Mains	36,400
106	8890	Measuring and Regulating Station Exp. - Gen	6,958
107	8900	Measuring and Regulating Station Exp. - Ind.	6,189
108	8910	Measuring and Regulating Sta. Exp. - City Gate	4,695
109	8920	Services	13,741
110	8930	Meters and House Regulators	48,651
111	8940	Other Equipment	14,595
112	8950	Maintenance of Other Plant	0
113		Total Distribution Expenses - Maintenance	\$ 138,313
114			
115		<u>Customer Accounts Expenses - Operation</u>	
116	9010	Supervision	\$ (202)
117	9020	Meter Reading Expenses	1,321,394
118	9030	Customer Records & Collections	357,551
119	9040	Uncollectible Accounts	324,479
120		Total Customer Accounts Expense	\$ 2,003,223
121			
122		<u>Customer Service & Information - Operation</u>	
123	9070	Supervision	\$ -
124	9080	Customer Assistance Expenses	0
125	9090	Informational and Instructional Advertising Expenses	133,918
126	9100	Misc Cust Serv & Informational Exp	0
127		Total Customer Accounts Expenses - Operation	\$ 133,918
128			
129		<u>Sales Expense</u>	
130	9110	Supervision	\$ 218,372
131	9120	Demonstrating and Selling Expenses	86,711
132	9130	Advertising Expenses	10,934

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period Forecasted Period _____ FR 16(13)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Densman, Martin

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
133	9160	Miscellaneous Sales Expenses	0
134		Total Sales Expenses	\$ 316,017
135			
136		<u>Administrative and General Expenses - Operation</u>	
137	9200	Administrative and General Salaries	\$ 394,702
138	9210	Office Supplies and Expenses	(1,391)
139	9220	Administrative Expense Transferred	13,071,350
140	9230	Outside Services Employed	158,905
141	9240	Property Insurance	74,698
142	9250	Injuries and Damages	18,686
143	9260	Employee Pensions and Benefits	3,269,740
144	9270	Franchise Requirements	2,840
145	9280	Regulatory Commission Expense	111,840
146	929.0	Institutional/Goodwill Advertising Expenses	0
147	930.1	Institutional/Goodwill Advertising Expenses	0
148	930.2	Miscellaneous General Expense	39,537
149	9310	A&G-Rents	36,305
150		Total Administrative and General Exp. - Operation	\$ 17,177,212
151			
152		<u>Administrative and General Expense - Maintenance</u>	
153	9320	Maintenance of General Plant	0
154		Total Administrative and Gen. Exp. - Maintenance	\$ -
155			
156		<u>Total Operation and Maintenance Expense</u>	\$ 117,022,195
157			
158	403-406	Depreciation and Amortization	\$ 16,518,181
159	4081	Taxes Other than Income Taxes	4,662,683
160	4091	Provision for Federal & State Income Taxes	3,771,093
161			
162		TOTAL OPERATING EXPENSE	\$ 141,974,151
163			
164		NET OPERATING INCOME	\$ 13,400,818

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00146
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 Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	Budgeted Mar-13	Budgeted Apr-13	Budgeted May-13	Budgeted Jun-13	Budgeted Jul-13	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4091-4101	Provision for income taxes	0	5,350,107	0	0	0	0	0	(4,091,010)	1,259,098	1,259,098	1,259,098	1,259,098	6,295,488
2															
3	4030	Depreciation Expense	1,156,878	1,252,601	1,172,852	1,176,738	1,155,297	1,159,466	1,198,090	1,250,198	1,258,488	1,318,119	1,280,693	1,296,779	14,736,199
4	4060	Amortization of gas plant acquisition adjustments	4,523	4,523	4,878	4,878	4,878	4,878	4,878	0	0	0	0	0	33,434
5	4081	Taxes other than income taxes, utility operating incor	361,527	329,871	363,325	369,033	358,671	392,814	357,586	345,446	408,691	334,896	342,049	363,069	4,346,967
6	4800	Residential sales	(2,949,553)	(2,798,419)	(3,835,537)	(6,920,516)	(9,698,940)	(13,817,989)	(13,757,430)	(10,321,399)	(7,657,292)	(5,165,176)	(3,590,539)	(3,275,797)	(83,789,588)
7	4805	Unbilled Residential Revenue	(24,015)	8,404	(872,098)	(2,118,411)	(1,773,975)	(1,743,476)	1,575,941						(4,947,620)
8	4811	Commercial Revenue-Banner	(1,403,372)	(1,357,128)	(1,720,155)	(2,572,492)	(3,636,786)	(5,387,021)	(5,458,377)	(3,892,461)	(2,964,154)	(2,270,525)	(1,746,094)	(1,629,290)	(34,055,854)
9	4812	Industrial Revenue-Banner	(396,452)	(392,809)	(428,998)	(440,596)	(461,727)	(656,353)	(670,535)	(390,265)	(214,765)	(222,180)	(177,049)	(146,899)	(4,598,709)
10	4815	Unbilled Comm Revenue	(60,209)	(4,266)	(479,685)	(512,168)	(698,148)	(757,809)	599,908						(1,912,377)
11	4820	Other Sales to Public Authorities	(206,771)	(209,850)	(333,413)	(579,613)	(968,672)	(1,207,500)	(1,230,627)	(893,532)	(648,396)	(418,896)	(289,105)	(242,031)	(7,113,407)
12	4825	Unbilled Public Authority Revenue	(7,634)	(3,027)	(139,805)	(154,529)	(189,209)	(128,826)	144,583						(478,547)
13	4870	Forfeited discounts	(40,285)	(34,141)	(40,064)	(62,672)	(102,392)	(123,598)	(163,862)	(123,852)	(92,543)	(64,394)	(45,959)	(42,207)	(935,987)
14	4880	Miscellaneous service revenues	(58,114)	(64,806)	(124,593)	(104,845)	(64,355)	(58,648)	(56,573)	(49,210)	(47,570)	(49,815)	(48,845)	(44,569)	(769,945)
15	4893-6	Revenue-Transportation Distribution	(861,763)	(831,455)	(1,009,858)	(1,049,492)	(1,052,718)	(1,244,401)	(1,111,196)	(855,173)	(791,624)	(801,196)	(757,673)	(716,884)	(11,083,453)
16	4895	Revenue-Transportation Commercial	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
18	4950	Other Gas Revenue	0	0	0	0	0	0	0	(122,769)	(123,770)	(122,302)	(121,534)	(118,120)	(608,495)
19	8001	Intercompany Gas Well-head Purchases	0	0	0	0	16,639	12,329	237,922	969,864	852,882	0	0	0	2,099,638
20	8010	Natural gas field line purchases	131,685	164,574	127,452	147,093	22,059	32,644	34,948	79,354	110,599	191,476	79,495	189,891	1,311,261
21	8040	Natural gas city gate purchases	4,257,224	4,605,581	4,384,289	6,080,850	2,347,354	3,178,184	1,986,546	1,744,760	25,124	5,469,495	3,938,680	5,499,286	43,517,373
22	8045	Transportation to City Gate	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)	(3,981)	(441)	(3,226)	(391)	(845)	(13,236)
24	8051	PGA for Residential	714,520	801,730	1,262,709	3,931,232	5,853,673	9,243,731	9,286,721	10,222,495	4,208,300	3,863,191	1,150,081	860,971	51,199,754
25	8052	PGA for Commercial	672,275	637,650	888,218	1,613,253	2,382,683	3,829,701	3,920,643	4,238,988	2,184,942	2,082,972	924,303	735,650	24,111,275
26	8053	PGA for Industrial	325,697	325,534	350,629	361,186	390,366	543,995	559,317	571,825	387,720	386,174	288,285	379,511	4,860,339
27	8054	PGA for Public Authorities	123,256	125,897	222,164	436,412	546,417	934,728	962,131	1,048,899	586,633	542,631	181,974	142,190	5,953,232
28	8058	Unbilled PGA Cost	75,872	(59,793)	1,218,709	2,279,174	2,011,963	2,208,254	(1,700,546)	(5,762,686)	(306,109)	(2,512,402)	(77,181)	(42,234)	(2,668,981)
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)	(13,933,362)	(17,073,101)	(10,629,866)	(11,937,198)	(4,555,404)	(3,425,286)	(94,420,167)
30	8060	Exchange gas	(1,717,916)	(366,201)	(915,088)	(1,350,988)	2,364,222	1,138,199	4,138,124	1,661,546	1,418,991	539,169	474,749	(1,750,773)	5,630,035
31	8081	Gas withdrawn from storage-Debit	0	0	0	20,424	1,928,180	3,701,014	5,133,343	9,038,965	3,647,708	174,330	(10,411)	0	23,634,053
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)	(6,202)	(9,539)	(442,360)	(2,434,201)	(2,584,803)	(14,466,568)
33	8120	Gas used for other utility operations-Credit	(486)	(2,518)	(575)	(3,762)	(1,494)	(3,099)	(148)	(2,848)	(2,690)	395	626	446	(16,154)
34	8130	Other gas supply expenses	0	0	0	0	0	0	0	(4)	0	0	0	0	(4)
35	8580	Transmission and compression of gas by others	1,582,778	1,592,126	1,584,450	2,118,133	2,293,735	2,375,835	2,409,293	3,588,795	4,584,342	6,008,314	2,507,482	2,072,530	32,717,614
36	8140	Storage-Operation supervision and engineering	(299)	(841)	271	(299)	(279)	(279)	(279)	(21)	(571)	(21)	(18)	(575)	(3,211)
37	8160	Wells expenses	3,183	(53)	14,320	25,291	21,102	6,000	5,068	12,639	13,438	13,604	12,669	12,911	140,173
38	8170	Lines expenses	3,103	3,308	1,555	7,562	4,466	4,516	5,868	4,888	5,001	5,272	4,803	5,242	55,483
39	8180	Compressor station expenses	411	883	2,545	3,911	1,254	1,307	839	2,003	2,049	2,127	1,917	2,117	21,163
40	8190	Compressor station fuel and power	54	33	56	53	0	129	66	66	66	66	66	66	731
41	8200	Storage-Measuring and regulating station expenses	(18)	782	281	142	520	607	376	393	398	411	380	409	4,662
42	8210	Storage-Purification expenses	85	104	114	604	760	5,957	6,199	2,770	2,833	2,962	2,631	2,947	27,966
43	8240	Storage-Other expenses	17	19	19	19	0	27	25	19	19	19	19	19	221
44	8250	Storage well royalties	116	411	711	369	896	1,684	2,216	1,141	1,353	1,138	1,140	1,354	12,549
45	8310	Storage-Maintenance of structures and improvement	0	0	0	2,527	0	1,864	0	811	869	829	831	829	8,561
46	8340	Maintenance of compressor station equipment	0	178	(59)	1,231	1,121	(295)	0	406	415	438	381	436	4,252
47	8350	Maintenance of measuring and regulating station eqt.	358	(119)	0	0	0	0	0	0	0	0	0	0	238
48	8360	Processing-Maintenance of purification equipment	0	0	0	329	(41)	2	0	59	60	63	56	63	592
49	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
50	8560	Mains expenses	15,447	9,069	20,291	24,625	132,832	24,574	14,397	36,555	41,056	39,010	37,119	38,898	433,873
51	8570	Transmission-Measuring and regulating station expe	7,078	6,002	6,071	7,722	11,733	6,696	6,341	8,304	8,478	8,978	7,881	8,833	96,217
52	8630	Transmission-Maintenance of mains	3,812	6,385	6,033	(1,108)	1,170	129	1,893	1,562	1,644	1,685	1,500	1,677	26,380
53	8650	Transmission-Maintenance of measuring and regulat	0	0	0	111	95	0	178	80	83	78	83	83	788
54	8670	Transmission-Maintenance of other equipment	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	109,887	110,890	112,792	103,452	111,332	1,323,247

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 Aug-12	actual Sep-12	actual Oct-12	actual Nov-12	actual Dec-12	actual Jan-13	actual Feb-13	Budgeted Mar-13	Budgeted Apr-13	Budgeted May-13	Budgeted Jun-13	Budgeted Jul-13	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
56	8710	Distribution load dispatching	3	37	19	19	19	40	22	25	25	25	25	25	283
57	8711	Odorization	625	420	0	0	0	1,296	0	274	274	274	274	274	3,699
58	8740	Mains and Services Expenses	228,241	240,684	245,166	199,584	208,865	229,307	242,776	230,412	245,976	243,196	229,489	248,380	2,793,086
59	8750	Distribution-Measuring and regulating station expens	27,463	23,927	20,172	22,302	16,368	26,203	20,670	21,634	21,866	22,849	20,313	22,752	266,421
60	8760	Distribution-Measuring and regulating station expens	4,873	5,319	2,022	2,675	(604)	3,083	2,200	1,904	1,948	2,056	1,791	2,044	29,310
61	8770	Distribution-Measuring and regulating station expens	20,544	16,541	2,928	5,036	5,880	11,863	5,212	6,314	6,397	6,601	6,099	6,578	99,773
62	8780	Meter and house regulator expenses	57,588	63,305	65,642	69,201	61,923	73,639	53,064	65,638	67,062	70,630	61,858	70,227	779,796
63	8790	Customer installations expenses	731	1,288	(80)	1,942	1,473	4,687	6	1,634	1,670	1,758	1,543	1,748	18,401
64	8800	Distribution-Other expenses	5,421	2,968	11,623	4,930	378	7,558	30,562	11,405	11,427	11,950	10,499	11,883	120,600
65	8810	Distribution-Rents	33,850	38,870	32,221	34,424	30,746	41,219	35,264	36,569	36,481	36,487	36,600	36,475	429,207
66	8850	Distribution-Maintenance supervision and engineerin	577	164	197	313	218	142	259	221	218	218	221	218	2,983
67	8860	Distribution-Maintenance of structures and improvem	493	2,298	119	954	283	296	103	369	368	368	369	368	6,329
68	8870	Distribution-Maint of mains	7,091	31,776	1,311	2,530	2,562	5,464	2,499	2,914	2,983	3,152	2,736	3,133	68,151
69	8890	Maintenance of measuring and regulating station eqt	1,599	0	2,709	0	0	0	0	577	577	577	577	577	7,192
70	8900	Maintenance of measuring and regulating station eqt	1,168	93	0	0	0	0	2,409	513	513	513	513	513	6,234
71	8910	Maintenance of measuring and regulating station eqt	1,357	2,900	0	0	1,828	0	0	389	389	389	389	389	8,031
72	8920	Maintenance of services	868	1,095	967	1,644	358	1,409	1,055	1,100	1,126	1,190	1,033	1,183	13,015
73	8930	Maintenance of meters and house regulators	9,131	1,337	7,246	20	3,209	4,061	4,665	3,894	4,212	3,657	4,187	4,187	49,607
74	8940	Distribution-Maintenance of other equipment	1,104	2,112	2,198	1,326	1,041	985	183	1,210	1,206	1,202	1,201	1,200	14,969
75	9010	Customer accounts-Operation supervision	41	1,875	(109)	0	0	0	29	(16)	(16)	(18)	(15)	(18)	1,753
76	9020	Customer accounts-Meter reading expenses	101,289	105,441	102,822	127,043	102,674	139,472	110,756	94,096	109,077	101,675	96,661	101,450	1,292,457
77	9030	Customer accounts-Customer records and collection	37,929	29,626	29,242	22,976	25,379	31,031	32,876	28,635	29,266	30,799	27,012	30,625	355,396
78	9040	Customer accounts-Uncollectible accounts	15,288	63,979	21,597	26,207	34,035	38,921	32,234	27,006	19,462	16,984	16,254	15,993	327,970
79	9070	Customer service-Supervision	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
81	9090	Customer service-Operating informational and instru	9,457	8,946	16,627	13,741	9,261	9,709	8,778	10,111	10,366	10,635	9,581	10,779	128,990
82	9100	Customer service-Miscellaneous customer service	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	17,131	17,062	17,795	16,340	17,711	214,421
84	9120	Sales-Demonstrating and selling expenses	2,855	11,354	3,251	16,671	18,434	9,848	3,925	4,601	4,512	4,505	4,505	4,505	88,974
85	9130	Sales-Advertising expenses	275	320	2,140	823	131	1,985	1,431	579	579	579	579	579	10,001
86	9160	Sales-Miscellaneous sales expenses	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	31,593	32,349	34,175	29,672	33,973	378,559
88	9210	A&G-Office supplies & expense	(588)	(519)	(1,056)	(170)	(665)	353	(1,266)	236	(2,559)	194	252	(2,593)	(8,381)
89	9220	A&G-Administrative expense transferred-Credit	839,146	1,020,329	661,945	781,216	950,373	666,865	665,163	1,013,491	959,129	1,026,553	915,351	977,284	10,876,844
90	9230	A&G-Outside services employed	23,477	27,013	12,573	22,560	18,576	9,822	10,284	10,594	13,177	11,455	11,455	11,455	182,440
91	9240	A&G-Property insurance	12,480	11,814	12,711	12,436	12,442	12,752	13,501	877	877	877	877	877	92,533
92	9250	A&G-Injuries & damages	1,377	700,338	1,294	2,071	4,081	277	757	1,304	1,526	1,385	1,364	1,373	717,145
93	9260	A&G-Employee pensions and benefits	186,844	162,462	275,597	226,124	241,327	268,369	248,912	261,276	267,981	261,918	245,598	280,344	2,966,753
94	9270	A&G-Franchise requirements	1,459	0	67	123	690	335	1,029	67	946	67	62	951	5,797
95	9280	A&G-Regulatory commission expenses	15,275	15,275	15,275	15,275	15,275	15,275	22,326	3,302	33,443	3,384	3,203	33,459	190,770
96	9301	A&G-General advertising expense	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	8,777	2,265	1,707	1,707	1,707	40,289
98	9310	A&G-Rents	2,644	2,636	2,686	2,686	2,686	3,698	2,939	3,091	3,083	3,084	3,093	3,083	35,409
99															
100		Operating (Income)Loss*	(\$729,592)	\$295,055	(\$1,744,920)	(\$2,476,889)	(\$3,573,424)	(\$4,696,694)	(\$3,607,941)	(\$2,656,042)	(\$1,738,162)	(\$953,744)	(\$728,525)	(\$368,075)	(\$16,673,366)

*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	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Aug-12	Oct-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	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
3	4081	Taxes other than income taxes, utility operating	(3,540)	3,540	0	0	0	(0)	536	0	0	0	0	536
4	8140	Storage-Operation supervision and engineering	0	0	541	0	0	0	147	156	149	150	146	1,289
5	8210	Storage-Purification expenses	26	0	0	0	0	0	0	0	0	0	0	26
6	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0
7	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	8700	Distribution-Operation supervision and engineer	25,045	6,542	83,583	48,853	14,108	(2,623)	43	44,123	37,913	39,399	40,883	358,504
9	8740	Mains and Services Expenses	7,598	330	10,239	8,806	8,694	6,462	5,888	4,346	4,364	4,370	5,747	69,212
10	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0
11	8810	Distribution-Rents	(5,208)	10,333	(6,660)	0	0	0	0	(1,438)	(1,438)	(1,438)	(1,439)	(8,729)
12	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0
13	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0
14	9020	Customer accounts-Meter reading expenses	4,190	13,531	11,807	10,567	10,952	11,884	10,316	11,370	11,933	12,590	10,950	132,660
15	9030	Customer accounts-Customer records and colle	0	0	0	0	0	0	563	372	67	50	72	1,176
16	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0
17	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0
18	9120	Sales-Demonstrating and selling expenses	118	1,206	67	4,419	0	1,299	0	3,298	1,249	1,096	1,244	15,138
19	9130	Sales-Advertising expenses	0	527	0	0	0	0	0	0	0	0	0	527
20	9200	A&G-Administrative & general salaries	(467,434)	(766,041)	(1,640,001)	(1,109,877)	(1,200,066)	(1,367,057)	(1,112,731)	(1,473,794)	(1,327,577)	(1,156,234)	(1,582,987)	(14,383,476)
21	9210	A&G-Office supplies & expense	243,171	813,175	751,364	481,654	813,413	1,088,605	724,214	1,354,660	1,184,044	1,152,205	1,260,368	11,031,373
22	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)	(5,780,601)	(6,852,500)	(5,993,774)	(6,944,944)	(5,842,197)	(74,604,925)
23	9230	A&G-Outside services employed	545,197	823,042	570,063	680,824	420,849	596,944	558,711	624,925	617,112	558,328	620,788	7,202,725
24	9240	A&G-Property insurance	16,927	16,927	16,927	16,927	16,927	17,330	17,289	22,011	22,011	22,012	22,012	229,618
25	9250	A&G-Injuries & damages	1,094,442	4,199,578	1,107,231	1,212,599	1,208,910	220,001	1,203,185	1,275,273	1,275,914	1,276,735	1,274,870	16,644,015
26	9280	A&G-Employee pensions and benefits	1,572,462	8,988,628	3,024,011	3,666,802	3,758,262	2,824,615	3,378,956	2,656,942	2,699,815	3,657,784	2,731,374	41,879,299
27	9270	A&G-Franchise requirements	0	0	0	0	0	0	0	0	0	0	0	0
28	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
29	9301	A&G-General advertising expense	(3)	0	0	0	0	0	0	0	0	0	0	(3)
30	9302	Miscellaneous general expenses	132,633	201,354	402,996	94,630	358,721	866,407	137,566	1,155,667	247,581	194,671	268,404	4,261,990
31	9310	A&G-Rents	461,734	404,504	460,383	424,063	433,973	361,195	403,405	449,952	449,882	449,819	450,364	5,199,415
32	9320	A&G-Maintenance of general plant	480,860	529,456	1,045,342	578,286	597,405	88,132	364,464	724,426	770,746	737,410	739,376	7,378,158
33		Operating (Income)/Loss*	(\$859,401)	\$7,132,685	\$97,675	\$18,911	(\$10,378)	(\$902,771)	(\$68,195)	\$0	(\$0)	\$0	\$0	\$5,408,526
34														
35	9220	A&G-Administrative expense transferred-Credit	(4,088,410)	(15,246,632)	(5,817,861)	(6,116,553)	(6,442,948)	(4,712,972)	(5,692,406)	(6,852,500)	(5,993,774)	(6,944,944)	(5,842,197)	(60,013,452)
36		Allocation Factor to Kentucky	5.63%	2.70%	5.31%	5.43%	5.45%	6.50%	5.49%	5.33%	5.33%	5.33%	5.33%	4.95%
37		Total Allocated Amount	(238,383)	(411,785)	(309,030)	(332,118)	(351,118)	(306,351)	(312,298)	(365,548)	(319,739)	(370,480)	(311,653)	(3,962,563)

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

Almos 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: 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	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			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	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating incorr	0	(0)	(0)	0	0	0	0	300	0	0	0	0	300
3	8700	Distribution-Operation supervision and engineering	1,322	572	572	572	572	1,747	572	240	250	279	245	279	7,220
4	8740	Mains and Services Expenses	1,061	785	847	861	1,106	708	4,810	932	932	932	932	932	14,834
5	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	0	0	171	58	0	0	0	63	80	117	113	70	670
7	9010	Customer accounts-Operation supervision	163,098	141,991	175,304	162,232	160,762	180,916	149,738	168,209	175,596	195,590	171,964	195,595	2,040,984
8	9030	Customer accounts-Customer records and collections expenses	993,991	865,884	1,084,568	963,357	957,479	1,184,549	997,380	1,035,542	1,138,155	1,203,546	1,057,731	1,259,211	12,741,394
9	9070	Customer service-Supervision	0	0	0	0	0	320	0	41	56	41	41	56	556
10	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9090	Customer service-Operating informational and instructional advr	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9100	Customer service-Miscellaneous customer service	96	0	0	0	0	0	0	0	0	0	0	0	96
13	9200	A&G-Administrative & general salaries	645,756	656,295	702,283	723,313	958,649	853,890	818,885	799,158	833,852	928,808	816,614	928,839	9,666,342
14	9210	A&G-Office supplies & expense	478,316	750,695	531,502	546,476	1,249,613	997,527	932,236	540,595	495,455	226,204	212,533	260,714	7,321,867
15	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)	(3,560,809)	(3,694,839)	(3,711,595)	(3,272,376)	(3,751,406)	(44,190,459)
16	9230	A&G-Outside services employed	38,988	43,059	43,141	44,207	38,171	63,638	60,725	51,842	44,259	8,953	6,518	13,325	458,827
17	9240	A&G-Property insurance	16,314	16,314	16,314	16,314	16,314	16,772	16,772	15,915	15,915	15,915	15,915	15,915	194,690
18	9250	A&G-Injuries & damages	0	1,665	0	0	0	295	0	63	52	9	8	13	2,105
19	9260	A&G-Employee pensions and benefits	644,379	610,695	758,913	759,716	737,425	885,142	736,282	815,843	859,211	972,371	860,541	947,244	9,565,761
20	9302	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
21	9310	A&G-Rents	93,151	92,557	93,083	93,740	93,040	155,168	109,598	132,301	131,021	158,764	127,152	129,147	1,408,722
22	9320	A&G-Maintenance of general plant	266,272	266,226	81,718	42,368	48,866	42,991	19,501	66	66	66	66	66	762,275
23															
24		Operating (Income)Loss*	(\$0)	\$0	\$0	(\$0)	\$0	\$1,865	\$300	\$0	(\$0)	\$0	\$0	(\$0)	\$2,165
25															
26	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)	(3,560,809)	(3,694,839)	(3,711,595)	(3,272,376)	(3,751,406)	(44,192,624)
27		Allocation Factor to Kentucky	5.51%	5.51%	5.49%	5.50%	5.47%	5.49%	5.49%	5.61%	5.61%	5.61%	5.61%	5.61%	5.54%
28		Total Allocated Amount	(184,044)	(190,085)	(191,391)	(189,762)	(232,966)	(239,514)	(211,150)	(199,730)	(207,248)	(208,188)	(183,552)	(210,421)	(2,448,051)

*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: Dansman, Martin

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total	
			Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13		Jul-13
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	4030	Depreciation Expense	0	0	0	0	0	0	(0)	0	0	0	0	(0)	
2	4061	Taxes other than income taxes, utility operating income	(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	
4	8170	Lines expenses	45	41	41	34	34	36	39	68	75	75	75	639	
5	8180	Compressor station expenses	48	43	43	36	36	38	41	73	80	80	80	678	
6	8190	Compressor station fuel and power	3	0	1,286	769	36	0	637	1,015	1,115	1,115	1,115	8,205	
7	8200	Storage-Measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	
8	8210	Storage-Purification expenses	108	101	103	259	265	80	970	625	686	686	686	5,258	
9	8240	Storage-Other expenses	3	3	3	3	7	55	60	47	52	52	52	369	
10	8250	Storage well royalties	508	365	1,152	792	1,651	3,172	2,528	3,480	3,800	3,800	3,800	26,829	
11	8432	Other storage-Maintenance of structures and Improvem	2,977	(992)	0	0	0	0	0	0	0	0	0	1,985	
12	8500	Transmission-Operation supervision and engineering	11	3,100	369	0	0	0	0	120	117	116	120	4,068	
13	8560	Mains expenses	231	102	332	2,243	2,982	245	3,010	1,938	2,126	2,210	1,957	19,585	
14	8570	Transmission-Measuring and regulating station expenses	90	62	81	69	69	72	78	137	150	150	150	1,279	
15	8590	Transmission-Other expenses	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	304	304	304	304	304	3,054	
17	8700	Distribution-Operation supervision and engineering	290,834	147,972	275,406	311,050	304,716	265,981	183,427	309,393	377,312	365,367	348,163	3,581,204	
18	8711	Odorization	0	1,551	6,108	0	25,605	15,277	1,508	9,928	9,928	9,928	9,928	99,691	
19	8740	Mains and Services Expenses	8,852	6,013	15,783	915	13,107	9,790	8,613	12,124	12,417	12,478	12,304	124,904	
20	8750	Distribution-Measuring and regulating station expenses	10,186	9,853	8,064	2,486	3,965	4,235	4,991	4,892	4,844	4,968	4,897	68,452	
21	8760	Distribution-Measuring and regulating station expenses-lr	(362)	0	33	883	126	414	347	371	371	371	371	3,298	
22	8770	Distribution-Measuring and regulating station expenses-C	0	0	0	20	0	0	4	4	4	4	4	40	
23	8780	Meter and house regulator expenses	0	0	0	909	(130)	0	168	186	195	169	195	1,692	
24	8800	Distribution-Other expenses	(84)	1,098	4,037	359	530	4,258	7,212	3,829	4,132	4,273	3,856	37,769	
25	8810	Distribution-Rents	93,095	26,523	5,672	9,747	8,565	12,199	22,324	21,776	23,920	23,920	23,920	295,582	
26	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	
27	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	
28	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	
29	9030	Customer accounts-Customer records and collections exp	334,665	246,458	280,377	265,546	262,831	310,838	327,707	342,914	318,378	318,823	315,536	3,636,869	
30	9040	Customer accounts-Uncollectible accounts	0	(261)	0	0	0	0	0	0	0	0	0	(261)	
31	9080	Customer service-Operating assistance expense	0	0	0	0	0	2,000	0	322	356	352	352	3,734	
32	9090	Customer service-Operating Informational and Instruction	823	17,762	0	0	0	0	0	0	0	0	0	18,385	
33	9100	Customer service-Miscellaneous customer service	79	145	13	80	7	161	153	87	74	73	73	999	
34	9110	Sales-Supervision	0	0	0	0	0	500	0	81	89	88	88	934	
35	9120	Sales-Demonstrating and selling expenses	0	25,698	2	0	0	0	0	9	6	6	6	25,736	
36	9130	Sales-Advertising expenses	0	2,389	0	0	0	0	268	43	48	47	47	2,888	
37	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	
38	9200	A&G-Administrative & general salaries	(3,438)	(2,717)	(5,146)	(5,490)	(10,219)	(3,906)	(2,970)	(16,045)	3,485	4,436	1,262	(39,770)	
39	9210	A&G-Office supplies & expense	1,366	0	0	668	840	0	529	916	310	277	389	5,795	
40	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(1,083,871)	(1,045,009)	(1,083,060)	(1,016,002)	(1,046,608)	(11,237,113)
41	9230	A&G-Outside services employed	8,046	20,555	8,619	9,418	4,673	8,874	8,318	9,464	8,680	6,680	8,680	112,686	
42	9240	A&G-Property insurance	1,141	1,038	1,111	1,087	1,087	1,319	1,037	(63,319)	(64,149)	(64,100)	(64,100)	(312,146)	
43	9250	A&G-Injuries & damages	23,331	21,552	27,788	23,706	25,136	15,242	28,829	(110,693)	(129,956)	(139,479)	(110,853)	(484,877)	
44	9260	A&G-Employee pensions and benefits	363,757	579,821	(220,618)	33,813	256,028	145,260	250,383	437,092	447,940	478,604	418,672	466,250	3,657,002
45	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	
46	9302	Miscellaneous general expenses	7,299	10,179	28,818	7,265	7,266	7,517	7,517	105,087	11,740	8,845	25,808	11,912	239,253
47	9310	A&G-Rents	952	1,049	1,109	4,700	4,739	4,723	4,825	7,480	8,216	8,216	8,216	62,439	
48	9320	A&G-Maintenance of general plant	0	0	0	0	178	162	0	182	70	118	70	848	
49															
50		Operating (Income)Loss*	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
51															
52	9220	A&G-Administrative expense transferred-Credit	(1,144,379)	(1,119,549)	(440,584)	(672,862)	(914,246)	(808,541)	(862,382)	(1,083,871)	(1,045,009)	(1,083,060)	(1,016,002)	(1,046,608)	(11,237,114)
53		Allocation Factor to Kentucky	36.41%	37.38%	36.66%	38.54%	40.06%	39.70%	39.62%	41.35%	41.35%	41.35%	41.35%	41.35%	39.75%
54		Total Allocated Amount	(416,718)	(418,459)	(161,524)	(259,337)	(366,290)	(321,001)	(341,714)	(448,212)	(432,142)	(447,885)	(420,146)	(432,803)	(4,466,231)

*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
Forecasted Test Period: Twelve Months Ended November 30, 2014

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	Forecasted Dec-13	Forecasted Jan-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4091	Provision for Federal & State Income Taxes	314,258	314,258	314,258	314,258	314,258	314,258	314,258	314,258	314,258	314,258	314,258	314,258	3,771,093
2															
3	4030	Depreciation Expense	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	1,376,515	16,518,181
4	4060	Amortization of gas plant acquisition adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
5	4081	Taxes other than income taxes, utility operating incor	364,720	411,996	376,333	425,478	419,599	361,287	368,909	408,602	386,900	343,037	382,799	415,022	4,662,683
6	4800	Residential sales	(12,192,276)	(15,184,747)	(14,856,627)	(11,192,693)	(8,237,282)	(5,116,325)	(3,556,660)	(3,245,937)	(3,243,841)	(3,266,947)	(4,719,342)	(7,696,327)	(92,489,003)
7	4811	Commercial Revenue-Banner	(4,581,699)	(5,508,901)	(5,400,070)	(4,243,109)	(3,243,406)	(2,261,581)	(1,746,005)	(1,630,887)	(1,627,477)	(1,640,793)	(2,121,814)	(3,127,875)	(37,133,618)
8	4812	Industrial Revenue-Banner	(540,467)	(845,043)	(604,535)	(438,416)	(240,808)	(222,250)	(177,114)	(146,924)	(212,065)	(213,771)	(235,559)	(398,442)	(4,275,392)
9	4820	Other Sales to Public Authorities	(1,102,036)	(1,345,077)	(1,316,621)	(971,475)	(699,234)	(406,637)	(281,669)	(235,429)	(234,107)	(237,046)	(375,552)	(652,328)	(7,837,409)
10	4870	Forfeited discounts	(146,365)	(180,453)	(176,810)	(134,462)	(99,838)	(63,821)	(45,620)	(41,913)	(41,858)	(42,037)	(59,092)	(93,848)	(1,126,126)
11	4880	Miscellaneous service revenues	(64,443)	(81,917)	(60,753)	(49,210)	(47,570)	(49,815)	(48,845)	(44,569)	(55,408)	(64,895)	(124,626)	(104,999)	(778,251)
12	4893-4896	Revenue-Transportation Commercial	(929,607)	(1,047,669)	(974,445)	(865,173)	(791,624)	(801,196)	(757,573)	(716,884)	(771,200)	(757,192)	(908,013)	(949,373)	(10,259,950)
13	4950	Other Gas Revenue	(120,678)	(141,344)	(129,118)	(122,769)	(123,770)	(122,302)	(121,534)	(118,120)	(122,891)	(114,741)	(121,032)	(116,923)	(1,475,220)
14	8001	Intercompany Gas Well-head Purchases	19,232	12,345	295,584	1,099,158	966,308	0	0	0	0	0	0	0	2,392,628
15	8010	Natural gas field line purchases	26,497	32,867	43,418	89,933	125,308	188,947	78,395	187,183	145,471	218,816	126,334	129,907	1,391,896
16	8040	Natural gas city gate purchases	2,713,201	3,182,456	2,468,000	1,977,356	28,465	5,397,255	3,884,163	5,420,851	4,702,903	6,123,522	4,345,845	5,370,722	45,614,740
17	8050	Other purchases	(156)	(898)	(271)	(4,512)	(499)	(3,183)	(386)	(833)	(1,378)	(769)	(509)	(674)	(14,067)
18	8051	PGA for Residential	6,785,996	9,256,157	11,537,425	11,585,270	4,767,968	3,812,166	1,134,162	848,691	789,793	800,052	1,251,637	3,472,139	56,021,426
19	8052	PGA for Commercial	2,754,035	3,834,849	4,870,839	4,804,091	2,475,520	2,055,460	911,510	725,157	742,654	847,811	880,430	1,424,856	26,327,213
20	8053	PGA for Industrial	439,648	548,726	694,871	648,169	438,284	381,074	284,295	374,098	359,794	432,625	347,554	319,006	5,265,345
21	8054	PGA for Public Authorities	747,164	935,984	1,195,310	1,188,730	664,537	535,464	179,455	140,162	136,160	167,391	220,216	385,447	6,496,020
22	8058	Unbilled PGA Cost	2,325,537	2,209,220	(2,112,688)	(6,530,918)	(346,819)	(2,479,219)	(76,113)	(41,632)	83,816	(79,500)	1,208,023	2,013,010	(3,827,283)
23	8059	PGA Offset to Unrecovered Gas Cost	(10,324,150)	(10,406,620)	(17,313,940)	(19,349,139)	(12,043,322)	(11,779,534)	(4,492,350)	(3,376,432)	(2,337,198)	(4,589,834)	(3,043,318)	(4,261,723)	(103,417,582)
24	8060	Exchange gas	2,732,897	1,137,726	5,138,543	1,883,049	1,607,704	532,048	468,178	(1,725,802)	(1,897,760)	(486,896)	(907,064)	(1,193,218)	7,289,206
25	8081	Gas withdrawn from storage-Debit	2,228,696	3,705,989	6,378,067	10,243,961	4,132,822	172,028	(10,267)	0	0	0	0	18,039	26,869,335
26	8082	Gas delivered to storage-Credit	(46,242)	(42,515)	(2,603)	(7,029)	(10,808)	(436,518)	(2,400,508)	(2,547,937)	(2,360,513)	(3,281,125)	(2,092,280)	(1,933,827)	(15,161,906)
27	8120	Gas used for other utility operations-Credit	(1,727)	(3,103)	(184)	(3,227)	(3,048)	390	617	439	(537)	(3,348)	(570)	(3,323)	(17,621)
28	8130	Other gas supply expenses	0	0	0	(5)	0	0	0	0	0	0	0	0	(5)
29	8580	Transmission and compression of gas by others	2,651,225	2,378,828	2,993,202	4,067,222	5,194,021	5,928,958	2,472,774	2,042,970	1,748,476	2,116,871	1,570,556	1,870,775	35,035,880
30	8140	Storage-Operation supervision and engineering	(200)	(196)	(430)	(22)	(33)	(22)	(18)	(37)	(18)	(22)	117	(177)	(1,092)
31	8160	Wells expenses	19,472	14,114	12,234	13,000	14,471	13,993	13,030	13,932	13,811	12,966	14,090	14,705	169,618
32	8170	Lines expenses	4,699	5,606	4,806	5,031	5,147	5,427	4,737	5,396	5,155	5,008	5,099	4,842	60,954
33	8180	Compressor station expenses	1,947	2,311	1,941	2,061	2,109	2,189	1,572	2,179	2,104	2,053	2,088	1,972	24,924
34	8190	Compressor station fuel and power	54	76	63	66	66	66	66	66	66	65	59	63	777
35	8200	Storage-Measuring and regulating station expenses	355	452	381	401	406	418	387	417	406	400	387	381	4,790
36	8210	Storage-Purification expenses	2,670	3,183	2,707	2,847	2,912	3,045	2,704	3,030	2,911	2,836	2,873	2,737	34,456
37	8240	Storage-Other expenses	16	22	18	19	19	19	19	19	19	19	17	18	223
38	8250	Storage well royalties	1,018	1,352	1,263	1,141	1,143	1,138	1,141	1,144	1,138	1,141	1,095	1,157	13,900
39	8310	Storage-Maintenance of structures and improvement	1,042	922	795	818	877	836	838	835	837	818	809	884	10,314
40	8340	Maintenance of compressor station equipment	391	465	399	418	426	451	393	449	428	416	425	402	5,064
41	8350	Maintenance of measuring and regulating station eq	0	0	0	0	0	0	0	0	0	0	0	0	0
42	8360	Processing-Maintenance of purification equipment	56	68	58	61	62	65	58	62	61	62	58	58	736
43	8500	Transmission-Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
44	8580	Mains expenses	60,163	41,056	36,851	37,567	42,189	40,091	38,143	39,976	39,258	37,474	42,451	44,509	499,729
45	8570	Transmission-Measuring and regulating station expe	7,911	9,536	8,121	8,530	8,710	9,122	8,095	9,075	8,717	8,495	8,573	8,183	103,068
46	8630	Transmission-Maintenance of mains	1,800	1,787	1,547	1,608	1,693	1,735	1,544	1,728	1,602	1,678	1,638	1,638	20,015
47	8650	Transmission-Maintenance of measuring and regulat	72	93	76	82	83	85	80	85	83	82	82	76	979
48	8670	Transmission-Maintenance of other equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
49	8700	Distribution-Operation supervision and engineering	119,381	134,134	107,078	112,988	114,306	115,988	106,366	114,770	111,123	109,398	119,072	121,556	1,386,160
50	8710	Distribution load dispatching	20	29	24	25	25	25	25	25	25	25	22	24	293
51	8711	Odorization	233	323	250	281	281	281	281	281	281	281	277	251	3,303
52	8740	Mains and Services Expenses	243,462	243,075	223,643	236,841	248,036	249,995	235,875	249,503	244,353	239,679	236,374	223,229	2,874,065
53	8750	Distribution-Measuring and regulating station expens	20,564	24,626	21,017	22,165	22,489	23,520	20,907	23,400	22,467	21,959	22,317	21,540	266,973
54	8760	Distribution-Measuring and regulating station expens	1,835	2,184	1,872	1,951	2,007	2,117	1,844	2,105	2,010	1,952	1,993	1,866	23,764
55	8770	Distribution-Measuring and regulating station expens	5,773	7,319	6,034	6,484	6,570	6,780	6,264	6,756	6,576	6,465	6,462	6,070	77,553

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period X 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	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
			Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
56	8780	Meter and house regulator expenses	63,189	75,281	64,490	67,564	69,030	72,706	63,670	72,290	69,125	67,235	68,501	65,320	818,400
57	8790	Customer installations expenses	1,565	1,878	1,601	1,683	1,720	1,810	1,589	1,800	1,723	1,676	1,707	1,613	20,364
58	8800	Distribution-Other expenses	10,663	13,131	10,953	11,742	11,765	12,304	10,810	12,235	11,719	11,401	11,592	10,963	139,277
59	8810	Distribution-Rents	30,010	41,880	35,009	36,574	36,488	36,493	36,605	36,480	36,507	36,578	32,455	34,575	429,632
60	8850	Distribution-Maintenance supervision and engineerin	190	340	196	227	224	224	224	224	224	230	127	317	2,748
61	8860	Distribution-Maintenance of structures and improvem	303	423	354	369	368	368	369	368	368	369	327	349	4,337
62	8870	Distribution-Maint of mains	2,816	3,340	2,870	3,001	3,073	3,246	2,818	3,227	3,076	2,987	3,052	2,892	36,400
63	8890	Maintenance of measuring and regulating station eq	492	681	526	593	593	593	593	593	593	592	583	529	6,958
64	8900	Maintenance of measuring and regulating station eq	437	806	468	527	527	527	527	527	527	526	518	470	6,189
65	8910	Maintenance of measuring and regulating station eq	332	460	355	400	400	400	400	400	400	399	393	357	4,695
66	8920	Maintenance of services	1,063	1,261	1,083	1,133	1,160	1,225	1,064	1,218	1,162	1,127	1,152	1,092	13,741
67	8930	Maintenance of meters and house regulators	3,763	4,464	3,835	4,011	4,107	4,339	3,767	4,313	4,114	3,992	4,079	3,866	48,651
68	8940	Distribution-Maintenance of other equipment	1,049	1,459	1,101	1,242	1,238	1,235	1,234	1,232	1,232	1,231	1,221	1,121	14,595
69	9010	Customer accounts-Supervision	(18)	(18)	(16)	(16)	(17)	(18)	(15)	(18)	(17)	(16)	(17)	(16)	(202)
70	9020	Customer accounts-Meter reading expenses	173,034	106,249	96,201	96,743	112,126	104,535	99,371	104,298	102,484	96,564	110,777	119,013	1,321,394
71	9030	Customer accounts-Customer records and collection	27,689	33,005	28,103	29,482	30,131	31,711	27,810	31,531	30,162	29,355	29,775	28,797	357,551
72	9040	Customer accounts-Uncollectible accounts	33,079	37,386	36,474	31,437	27,335	23,644	21,379	20,644	20,965	20,833	23,747	27,556	324,479
73	9070	Customer service-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
74	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0
75	9090	Customer service-Operating informational and instr	12,110	12,763	10,213	10,403	10,474	10,948	9,862	10,900	10,481	10,324	11,841	13,592	133,918
76	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0
77	9110	Sales-Supervision	18,373	19,574	17,205	17,632	17,562	18,317	16,817	18,231	17,568	17,547	18,475	21,069	218,372
78	9120	Sales-Demonstrating and selling expenses	13,005	10,460	4,677	4,725	4,634	4,626	4,626	4,626	4,626	4,623	9,828	16,231	86,711
79	9130	Sales-Advertising expenses	1,819	1,299	595	595	595	595	595	595	595	594	1,236	2,020	10,934
80	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
81	9200	A&G-Administrative & General Salaries	30,533	36,218	31,117	32,541	33,320	35,201	30,562	34,992	33,376	32,386	33,096	31,361	394,702
82	9210	A&G-Office supplies & expense	(394)	(425)	(1,450)	243	169	200	260	125	217	242	(421)	(146)	(1,391)
83	9220	A&G-Administrative expense transferred-Credit	1,087,025	1,058,392	1,060,036	1,208,334	1,098,519	1,174,088	1,048,543	1,118,874	1,077,385	1,061,823	1,002,150	1,076,180	13,071,350
84	9230	A&G-Outside services employed	25,181	11,867	11,072	10,880	13,533	11,764	11,764	11,764	11,764	10,880	13,306	15,128	158,905
85	9240	A&G-Property insurance	12,048	14,069	16,890	921	921	921	921	921	921	925	13,018	12,222	74,698
86	9250	A&G-Injuries & damages	2,601	1,345	1,287	1,340	1,567	1,423	1,401	1,411	1,406	1,329	1,941	1,636	18,666
87	9260	A&G-Employee pensions and benefits	253,820	297,698	258,455	268,903	275,636	290,368	253,020	288,487	275,523	267,462	281,350	259,019	3,269,740
88	9270	A&G-Franchise requirements	392	391	759	69	69	69	64	93	64	69	399	384	2,840
89	9280	A&G-Regulatory commission expenses	15,762	14,439	26,896	3,391	4,271	3,478	3,290	4,288	3,290	3,364	14,846	14,508	111,840
90	9302	Miscellaneous general expenses	2,255	13,329	2,599	9,014	2,326	1,753	1,753	1,753	1,925	1,742	280	809	39,537
91	9310	A&G-Rents	2,536	3,537	2,960	3,091	3,083	3,084	3,093	3,083	3,085	3,091	2,741	2,923	36,305
88		Operating (Income)Loss*	(\$2,586,422)	(\$3,419,373)	(\$3,422,669)	(\$2,200,035)	(\$1,449,027)	(\$671,452)	(\$432,230)	(\$63,927)	(\$244,913)	(\$307,384)	(\$638,565)	(\$1,515,692)	(\$13,400,818)

*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
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: _____ Base Period ___X___ 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	Forecasted Dec-13	Forecasted Feb-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	Total
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	4030	Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
2	4081	Taxes other than income taxes, utility operating	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8140	Storage-Operation supervision	128	62	97	151	160	153	154	150	149	149	170	106	1,629
4	8210	Storage-Purification expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
5	8510	System control and load dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8560	Mains expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
7	8700	Distribution-Operation supervision and engineer	20,241	27,550	22,143	45,320	38,944	40,470	41,993	41,944	39,750	39,562	30,772	27,989	416,677
8	8740	Mains and Services Expenses	7,261	6,768	5,811	4,464	4,483	4,488	5,903	4,486	4,483	4,484	11,772	8,029	72,431
9	8800	Distribution-Other expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
10	8810	Distribution-Rents	(1,364)	(1,261)	(1,250)	(1,438)	(1,438)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,457)	(1,328)	(16,732)
11	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9010	Customer accounts-Operation supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9020	Customer accounts-Meter reading expenses	11,524	12,330	10,164	11,711	12,291	12,967	11,278	12,967	12,404	11,841	12,181	11,667	143,326
14	9030	Customer accounts-Customer records and colle	105	294	32	382	59	52	74	52	49	79	120	21	1,341
15	9100	Customer service-Miscellaneous customer servi	0	0	0	0	0	0	0	0	0	0	0	0	0
16	9110	Sales-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
17	9120	Sales-Demonstrating and selling	1,305	2,450	354	3,367	1,283	1,126	1,277	1,173	1,111	1,681	1,210	672	17,008
18	9200	A&G-Administrative & general salaries	(1,214,807)	(1,419,725)	(1,127,039)	(1,504,725)	(1,354,121)	(1,179,694)	(1,617,184)	(1,179,123)	(1,326,217)	(1,472,141)	(1,692,467)	(1,163,854)	(16,251,105)
19	9210	A&G-Office supplies & expense	842,055	912,810	726,531	1,390,653	1,215,430	1,182,731	1,293,836	1,195,338	1,159,477	1,190,579	1,059,570	750,637	12,919,647
20	9220	A&G-Administrative expense transferred-Credit	(6,847,864)	(5,185,014)	(6,057,915)	(7,086,860)	(6,186,110)	(7,164,308)	(6,028,400)	(6,463,558)	(6,159,586)	(6,127,183)	(6,212,307)	(6,765,140)	(76,264,246)
21	9230	A&G-Outside services employed	505,551	607,115	546,144	641,798	633,774	571,347	637,549	604,023	585,402	572,642	604,201	674,120	7,163,668
22	9240	A&G-Property insurance	21,867	4,076	21,868	23,112	23,112	23,113	23,113	23,434	23,434	23,434	20,996	22,955	254,513
23	9250	A&G-Injuries & damages	1,266,739	247,920	1,265,752	1,338,774	1,339,441	1,340,295	1,338,356	1,358,712	1,358,066	1,357,419	1,217,986	1,329,753	14,759,213
24	9260	A&G-Employee pensions and benefits	3,984,820	3,167,863	3,585,293	2,732,062	2,776,805	3,761,467	2,807,972	3,003,412	2,943,535	2,932,211	3,220,530	4,061,924	38,977,893
25	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
26	9301	A&G-General advertising expense	0	0	0	0	0	0	0	0	0	0	0	0	0
27	9302	Miscellaneous general expenses	344,722	914,937	130,222	1,187,096	254,266	199,927	275,651	206,365	193,271	282,552	433,332	101,392	4,523,734
28	9310	A&G-Rents	426,136	394,827	391,040	450,127	450,055	449,984	450,537	450,308	449,985	449,817	455,621	416,516	5,234,954
29	9320	A&G-Maintenance of general plant	631,582	306,997	460,752	743,985	791,556	757,320	759,339	741,755	736,129	734,331	837,762	524,541	8,046,048
30		Operating (Income)/Loss*	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
31															
32	9220	A&G-Administrative expense transferred-Credit	(6,847,864)	(5,185,014)	(6,057,915)	(7,086,860)	(6,186,110)	(7,164,308)	(6,028,400)	(6,463,558)	(6,159,586)	(6,127,183)	(6,212,307)	(6,765,140)	
33		Allocation Factor to Kentucky	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	5.55%	
34		Total Allocated Amount	(380,082)	(287,788)	(336,237)	(392,237)	(343,352)	(397,646)	(334,596)	(356,752)	(341,880)	(340,082)	(344,806)	(375,491)	(4,232,953)

*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
Forecasted Test Period: Twelve Months Ended November 30, 2014

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	Forecasted Dec-13	Forecasted Feb-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	Total
1	4030	Depreciation Expense	\$ 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
3	8700	Distribution-Operation supervision and engineering	1,412	794	941	247	258	287	253	287	276	278	532	495	6,060
4	8740	Mains and Services Expenses	1,147	719	4,900	957	957	957	957	957	957	957	919	918	15,300
5	8790	Customer installations expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	8800	Distribution-Other expenses	43	43	39	64	82	120	116	72	77	83	33	78	852
7	9010	Customer accounts-Operation supervision	180,687	187,919	159,978	173,255	180,802	201,458	177,123	201,463	193,345	185,235	170,338	164,686	2,175,289
8	9030	Customer accounts-Customer records and collections expenses	1,101,755	1,208,052	977,564	1,066,209	1,171,728	1,239,177	1,089,079	1,296,422	1,187,121	1,138,101	1,102,447	1,012,014	13,589,671
9	9070	Customer service-Supervision	50	88	122	42	58	42	42	57	40	42	32	39	655
10	9080	Customer service-Operating assistance expense	0	0	0	0	0	0	0	0	0	0	0	0	0
11	9090	Customer service-Operating informational and instructional adver	0	0	0	0	0	0	0	0	0	0	0	0	0
12	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	0	0	0	0	0	0	0	0
13	9200	A&G-Administrative & general salaries	906,616	914,599	789,638	823,132	858,866	956,672	841,113	956,704	918,152	880,173	821,201	793,267	10,460,133
14	9210	A&G-Office supplies & expense	1,159,929	1,022,907	1,019,718	553,398	507,057	230,161	216,551	266,003	203,821	234,718	602,626	693,860	6,710,749
15	9220	A&G-Administrative expense transferred-Credit	(4,484,343)	(4,489,818)	(3,958,578)	(3,659,913)	(3,797,981)	(3,814,985)	(3,364,106)	(3,857,146)	(3,597,027)	(3,502,239)	(3,690,175)	(3,657,772)	(45,874,080)
16	9230	A&G-Outside services employed	59,774	59,622	56,328	53,242	45,454	9,195	8,748	13,685	8,920	11,787	34,424	48,666	409,843
17	9240	A&G-Property insurance	17,130	17,610	17,610	16,711	16,711	16,711	16,711	16,711	16,711	16,711	17,987	17,987	205,299
18	9250	A&G-Injuries & damages	72	70	63	65	54	9	8	14	9	12	41	59	475
19	9260	A&G-Employee pensions and benefits	863,252	896,922	764,496	840,217	884,858	1,001,353	886,174	975,548	940,489	905,994	810,014	807,748	10,577,066
20	9310	A&G-Rents	97,151	137,119	108,342	132,307	131,029	158,774	127,162	129,154	127,041	127,061	105,647	96,406	1,477,193
21	9320	A&G-Maintenance of general plant	95,325	43,353	58,838	68	68	68	68	68	68	1,087	23,933	21,548	244,495
22															
23		Operating (Income)Loss*	\$0	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)
24															
25	9220	A&G-Administrative expense transferred-Credit	(4,484,343)	(4,489,818)	(3,958,578)	(3,659,913)	(3,797,981)	(3,814,985)	(3,364,106)	(3,857,146)	(3,597,027)	(3,502,239)	(3,690,175)	(3,657,772)	(45,874,080)
26		Allocation Factor to Kentucky	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%	5.72%
27		Total Allocated Amount	(256,408)	(256,721)	(226,346)	(209,268)	(217,163)	(218,135)	(192,355)	(220,546)	(205,673)	(200,253)	(210,999)	(209,146)	(2,623,012)

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

Almos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
Forecasted Test Period: Twelve Months Ended November 30, 2014

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, Marlin

Line No.	Acct No.	Account Description	Forecasted Dec-13	Forecasted Feb-14	Forecasted Feb-14	Forecasted Mar-14	Forecasted Apr-14	Forecasted May-14	Forecasted Jun-14	Forecasted Jul-14	Forecasted Aug-14	Forecasted Sep-14	Forecasted Oct-14	Forecasted Nov-14	Total
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4081	Taxes other than income taxes, utility operating income	-	-	-	-	-	-	-	-	-	-	-	-	-
3	8160	Wells expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
4	8170	Lines expenses	31	40	61	68	75	75	75	75	75	75	20	32	704
5	8180	Compressor station expenses	33	43	65	73	80	80	80	80	80	80	22	33	747
6	8190	Compressor station fuel and power	459	599	901	1,015	1,115	1,115	1,115	1,115	1,115	1,115	301	467	10,432
7	8200	Storage-Measuring and regulating station expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
8	8210	Storage-Purification expenses	283	369	555	625	686	686	686	686	686	686	185	288	6,421
9	8240	Storage-Other expenses	21	28	42	47	52	52	52	52	52	52	14	22	487
10	8250	Storage well royalties	1,566	2,041	3,071	3,460	3,800	3,800	3,800	3,800	3,800	3,801	1,024	1,593	35,557
11	8410	Other storage expenses-Operation labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
12	8500	Transmission-Operation supervision and engineering	65	78	112	123	120	119	124	119	120	120	45	83	1,226
13	8560	Mains expenses	1,992	1,715	1,511	1,993	2,186	2,273	2,012	2,273	2,186	2,099	1,791	2,168	24,200
14	8570	Transmission-Measuring and regulating station expenses	62	81	122	137	150	150	150	150	150	150	41	63	1,408
15	8550	Transmission-Maintenance of measuring and regulating st	509	367	159	313	313	313	313	313	313	313	337	169	3,730
16	8700	Distribution-Operation supervision and engineering	289,547	279,612	318,224	399,156	387,884	408,455	357,892	382,028	374,464	365,363	292,678	313,013	4,156,316
17	8711	Odorization	16,600	11,985	5,175	10,196	10,196	10,196	10,196	10,196	10,196	10,204	10,991	5,509	121,623
18	8740	Mains and Services Expenses	8,971	9,857	10,695	12,245	12,733	12,796	12,616	12,826	12,754	12,662	10,914	9,333	138,434
19	8750	Distribution-Measuring and regulating station expenses-Ga	7,837	5,726	2,689	5,025	5,079	5,104	5,030	5,104	5,079	5,058	5,335	3,027	60,095
20	8760	Distribution-Measuring and regulating station expenses-In	616	445	194	381	381	381	381	381	381	382	407	205	4,538
21	8770	Distribution-Measuring and regulating station expenses-GI	7	5	2	4	4	4	4	4	4	4	4	2	50
22	8780	Meter and house regulator expenses	171	147	132	173	192	201	174	201	192	183	159	203	2,129
23	8800	Distribution-Other expenses	3,489	3,159	3,141	3,941	4,254	4,399	3,970	4,394	4,248	4,096	3,132	4,170	48,391
24	8810	Distribution-Rents	9,857	12,844	19,331	21,776	23,920	23,920	23,920	23,920	23,920	23,925	6,448	10,028	223,808
25	8850	Distribution-Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
26	8930	Maintenance of meters and house regulators	0	0	0	0	0	0	0	0	0	0	0	0	0
27	9020	Customer accounts-Meter reading expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
28	9030	Customer accounts-Customer records and collections exp	265,759	322,781	334,559	352,199	324,950	325,408	324,062	325,384	324,938	324,468	296,691	281,979	3,803,199
29	9080	Customer service-Operating assistance expenses	7	235	999	331	366	361	361	361	361	361	832	3	4,590
30	9090	Customer service-Operating informational and instructions	0	0	0	0	0	0	0	0	0	0	0	0	0
31	9100	Customer service-Miscellaneous customer service	2	49	207	69	75	75	75	75	75	75	173	1	952
32	9110	Sales-Supervision	2	59	250	83	92	90	90	90	90	90	208	1	1,145
33	9120	Sales-Demonstrating and selling expenses	70	27	(80)	10	6	7	7	7	7	7	(38)	23	51
34	9130	Sales-Advertising expenses	1	31	134	44	49	48	48	48	48	48	111	0	613
35	9160	Sales-Miscellaneous sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
36	9200	A&G-Administrative & general salaries	(1,371)	203	(493)	4,328	3,579	4,556	1,296	1,005	1,400	1,373	(24)	(2,007)	13,646
37	9210	A&G-Office supplies & expense	273	270	411	305	318	284	400	391	362	384	160	366	3,934
38	9220	A&G-Administrative expense transferred-Credit	(901,009)	(1,027,697)	(994,839)	(1,213,574)	(1,075,934)	(1,116,537)	(1,043,109)	(1,079,080)	(1,059,594)	(1,042,905)	(892,628)	(983,020)	(12,429,925)
39	9230	A&G-Outside services employed	7,285	8,940	9,282	9,719	8,914	8,914	8,914	8,914	8,914	8,914	8,200	7,690	104,602
40	9240	A&G-Property insurance	(1,438)	12,567	(1,830)	(66,485)	(67,357)	(67,305)	(67,513)	(67,305)	(67,357)	(67,453)	(2,244)	(1,509)	(455,029)
41	9250	A&G-Injuries & damages	(207,238)	(239,686)	(184,469)	(109,504)	(133,666)	(145,719)	(109,457)	(145,719)	(133,666)	(121,526)	(223,463)	(314,817)	(2,068,982)
42	9260	A&G-Employee pensions and benefits	495,419	581,417	455,729	446,162	465,039	500,276	427,421	487,589	467,239	448,595	448,146	645,044	5,858,074
43	9280	A&G-Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
44	9302	Miscellaneous general expenses	6,587	7,227	7,046	107,924	12,057	9,094	26,505	12,234	9,052	8,881	27,805	12,350	246,751
45	9310	A&G-Rents	3,386	4,412	6,640	7,480	8,216	8,216	8,216	8,216	8,216	8,218	2,215	3,444	76,872
46	9320	A&G-Maintenance of general plant	149	48	94	187	71	121	71	71	78	71	8	51	1,022
47															
48		Operating (Income)Loss*	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)	\$0	\$0	\$0	(\$0)	(\$0)
49															
50	9220	A&G-Administrative expense transferred-Credit	(901,009)	(1,027,697)	(994,839)	(1,213,574)	(1,075,934)	(1,116,537)	(1,043,109)	(1,079,080)	(1,059,594)	(1,042,905)	(892,628)	(983,020)	(12,429,925)
51		Allocation Factor to Kentucky	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
52		Total Allocated Amount	(450,535)	(513,883)	(497,463)	(606,828)	(538,003)	(558,308)	(521,590)	(539,576)	(529,833)	(521,488)	(446,344)	(491,543)	(6,215,385)

*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
Account 4081-Taxes Other than Income Tax by Sub-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)2.3
Schedule C-2.3 B
Witness: Dansman

Line No.	Description	actual					Budgeted					Total		
		Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13		Jun-13	Jul-13
Div 009														
1	FICA	\$ 32,709	\$ 14,682	\$ 30,249	\$ 42,501	\$ 11,455	\$ 34,011	\$ 29,496	\$ 24,032	\$ 32,465	\$ 15,391	\$ 21,250	\$ 40,159	\$ 328,411
2	FUTA	15	14	9	23	4	2,903	700	366	495	234	324	612	5,700
3	SUTA	24	17	23	85	13	4,919	2,136	544	734	348	481	909	10,233
4	Payroll Tax Projects	0	0	71	254	556	348	276	112	151	72	99	137	2,124
5	Ad Valorem - Accrual	268,326	268,326	268,326	268,326	268,326	267,342	267,342	261,668	261,668	261,668	261,668	261,668	3,164,654
6	Taxes Property and Other	122	-	10,105	-	-	20,364	-	-	-	-	-	-	30,591
7	Public Service Commission Assessment	21,876	21,876	21,876	21,876	21,876	21,876	21,876	19,069	19,069	19,069	19,069	16,992	245,397
8	Allocation for taxes other CSC	10,891	10,304	10,478	16,976	21,689	14,223	12,589	13,804	13,804	13,804	13,804	13,804	166,169
9	Allocation from taxes other SS	13,687	12,253	12,842	25,685	28,729	18,435	14,041	17,430	17,430	17,430	17,430	17,430	210,822
10	Allocation from taxes other Gen Office	13,676	2,398	9,347	13,308	6,023	10,393	9,110	8,421	9,925	6,880	7,925	11,299	108,905
11	Dot Transmission User Tax 4081-30102	-	-	-	-	-	-	-	-	52,950	-	-	-	52,950
12														
13	Total	\$ 361,527	\$ 329,871	\$ 363,325	\$ 389,033	\$ 358,671	\$ 392,814	\$ 357,568	\$ 345,446	\$ 408,691	\$ 334,896	\$ 342,049	\$ 363,069	\$ 4,346,957
14														
Div 002														
16	FICA	\$ 209,001	\$ 180,693	\$ 167,053	\$ 371,000	\$ 494,812	\$ 191,648	\$ 205,668	\$ 272,177	\$ 272,177	\$ 272,177	\$ 272,177	\$ 272,177	\$ 3,200,769
17	FUTA	301	121	44	113	213	21,891	2,438	2,457	2,457	2,457	2,457	2,457	37,405
18	SUTA	816	366	309	300	522	53,302	12,025	6,929	6,929	6,929	6,929	6,929	102,283
19	Ad Valorem	80,000	80,000	80,000	80,000	80,000	50,000	50,000	43,500	43,500	43,500	43,500	43,500	617,500
20	Benefit Load Projects	(1,859)	5,675	0	0	0	0	0	515	515	515	515	515	6,392
21	Taxes Property And Other	-	-	0	64,210	-	-	135	-	-	-	-	-	64,346
22	Payroll Tax Projects	0	0	2,071	3,329	2,548	2,426	2,194	1,154	1,154	1,154	1,154	1,154	18,342
23														
24	Total Tax Other Than Income Tax	\$ 268,259	\$ 246,855	\$ 249,476	\$ 498,953	\$ 555,095	\$ 319,267	\$ 272,461	\$ 326,732	\$ 326,732	\$ 326,732	\$ 326,732	\$ 326,732	\$ 4,047,027
25														
26	Allocation Factor to Kentucky Mid-States (Div 091)								12.90%	12.90%	12.90%	12.90%	12.90%	
27	Allocation Factor to Kentucky Jurisdiction (Div 009)								41.35%	41.35%	41.35%	41.35%	41.35%	
28														
29	Total Allocated Amount	\$ 13,687	\$ 12,253	\$ 12,842	\$ 25,685	\$ 28,729	\$ 16,435	\$ 14,041	\$ 17,430	\$ 17,430	\$ 17,430	\$ 17,430	\$ 17,430	\$ 210,822
30														
Div 012														
32	FICA	\$ 126,182	\$ 115,824	\$ 119,464	\$ 238,313	\$ 324,316	\$ 136,440	\$ 147,874	\$ 172,528	\$ 172,528	\$ 172,528	\$ 172,528	\$ 172,528	\$ 2,071,061
33	FUTA	151	79	28	73	140	15,071	1,871	1,646	1,646	1,646	1,646	1,646	25,672
34	SUTA	492	238	198	194	342	36,897	8,871	4,637	4,637	4,637	4,637	4,637	70,219
35	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	0
36	Ad Valorem	72,000	72,000	72,000	72,000	72,000	72,000	72,000	62,613	62,613	62,613	62,613	62,613	817,065
37	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	0
38														
39	Total Tax Other Than Income Tax	\$ 198,856	\$ 188,141	\$ 191,690	\$ 310,579	\$ 396,797	\$ 260,208	\$ 230,615	\$ 241,424	\$ 241,424	\$ 241,424	\$ 241,424	\$ 241,424	\$ 2,984,007
40														
41	Allocation Factor to Kentucky Mid-States (Div 091)								10.78%	10.78%	10.78%	10.78%	10.78%	
42	Allocation Factor to Kentucky Jurisdiction (Div 009)								53.04%	53.04%	53.04%	53.04%	53.04%	
43														
44	Total Allocated Amount	\$ 10,891	\$ 10,304	\$ 10,478	\$ 16,976	\$ 21,659	\$ 14,223	\$ 12,589	\$ 13,804	\$ 13,804	\$ 13,804	\$ 13,804	\$ 13,804	\$ 166,169
45														
Div 091														
47	FICA	\$ 13,388	\$ 6,241	\$ 12,628	\$ 17,774	\$ 4,830	\$ 12,539	\$ 11,081	\$ 9,448	\$ 12,763	\$ 6,051	\$ 8,354	\$ 15,791	\$ 130,886
48	FUTA	10,737	(10,221)	4	10	1	1,084	264	172	232	110	152	287	2,831
49	SUTA	10	7	10	36	5	1,837	803	196	264	125	173	327	3,793
50	Payroll Tax Projects	0	0	295	4,975	601	12	264	437	591	280	387	731	8,574
51	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
52	Benefit Load Projects	-	-	-	-	-	-	-	112	151	72	99	167	621
53	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	0
54														
55	Total Tax Other Than Income Tax	\$ 34,134	\$ 6,027	\$ 22,937	\$ 32,795	\$ 15,238	\$ 25,472	\$ 22,412	\$ 20,364	\$ 24,001	\$ 16,638	\$ 19,164	\$ 27,323	\$ 265,605
74														
75	Allocation Factor to Kentucky Mid-States (Div 091)								100.00%	100.00%	100.00%	100.00%	100.00%	
76	Allocation Factor to Kentucky Jurisdiction (Div 009)								41.35%	41.35%	41.35%	41.35%	41.35%	
77														
78	Total Allocated Amount	\$ 13,876	\$ 2,398	\$ 9,347	\$ 13,308	\$ 6,023	\$ 10,393	\$ 9,110	\$ 8,421	\$ 9,925	\$ 6,880	\$ 7,925	\$ 11,299	\$ 108,905

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Account 4081-Taxes Other than Income Tax by Sub-Account
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(c)2.3
Schedule C-2.3 F
Witness: Densman,

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14		
Div 009															
1	FICA	\$ 12,180	\$ 40,671	\$ 31,759	\$ 24,985	\$ 33,752	\$ 16,001	\$ 22,093	\$ 41,761	\$ 41,331	\$ 7,804	\$ 31,454	\$ 47,707	\$ 361,499	
2	FUTA	186	620	484	381	514	244	337	636	630	119	479	727	5,355	
3	SUTA	275	920	718	565	763	382	500	945	935	177	711	1,079	7,950	
4	Payroll Tax Projects	57	189	148	116	157	74	103	184	192	36	145	222	1,634	
5	Ad Valorem - Accrual	272,000	284,667	284,667	284,667	284,667	284,667	284,667	284,667	284,667	284,667	284,667	284,667	3,403,337	
6	Taxes Property and Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Public Service Commission Assessment	17,982	17,982	17,982	17,982	17,982	17,982	17,982	18,664	18,664	18,664	18,664	18,664	219,194	
8	Franchise tax 4081-30107	-	20,085	-	-	36,100	-	-	12,400	-	-	9,800	-	78,385	
9	Allocation for taxes other CSC	23,245	15,201	13,458	14,648	14,648	14,648	14,648	14,648	11,612	11,162	11,377	18,589	178,084	
10	Allocation from taxes other GS	31,251	18,169	15,485	18,967	18,967	18,967	18,967	18,967	18,038	13,778	13,932	28,405	230,885	
11	Allocation from taxes other Gen Office	7,544	13,493	11,632	10,217	12,048	8,342	9,613	13,720	13,631	6,630	11,568	14,962	133,399	
12	Dot Transmission User Tax 4081-30108	-	-	-	52,950	-	-	-	-	-	-	-	-	52,950	
13															
14	Total	\$ 364,720	\$ 411,996	\$ 376,333	\$ 425,478	\$ 419,599	\$ 361,267	\$ 368,909	\$ 406,602	\$ 386,900	\$ 343,037	\$ 382,799	\$ 415,022	\$ 4,662,683	
15															
16	Div 002														
17	FICA	\$ 509,656	\$ 197,398	\$ 211,838	\$ 280,342	\$ 280,342	\$ 280,342	\$ 280,342	\$ 280,342	\$ 221,729	\$ 191,697	\$ 198,445	\$ 393,594	\$ 3,326,069	
18	FUTA	220	22,647	2,511	2,531	2,531	2,531	2,531	2,531	319	128	47	120	38,545	
19	SUTA	537	54,901	12,386	7,136	7,136	7,136	7,136	7,136	865	388	328	318	105,406	
20	Ad Valorem	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	
21	Benefit Load Projects	-	-	-	530	530	530	530	530	(1,972)	6,021	-	-	6,701	
22	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	64,210	64,210	
23	Payroll Tax Projects	2,625	2,499	2,260	1,189	1,189	1,189	1,189	1,189	-	-	2,197	3,532	19,058	
24															
25	Total Tax Other Than Income Tax	\$ 563,036	\$ 327,345	\$ 278,995	\$ 341,729	\$ 341,729	\$ 341,729	\$ 341,729	\$ 341,729	\$ 270,942	\$ 248,234	\$ 251,017	\$ 511,774	\$ 4,159,990	
26															
27	Allocation Factor to Kentucky Mid-States (Div 091)	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	11.10%	
28	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	
29															
30	Total Allocated Amount	\$ 31,251	\$ 18,169	\$ 15,485	\$ 18,967	\$ 18,967	\$ 18,967	\$ 18,967	\$ 18,967	\$ 15,038	\$ 13,778	\$ 13,932	\$ 28,405	\$ 230,885	
31															
32	Div 012														
33	FICA	\$ 334,045	\$ 140,534	\$ 152,310	\$ 177,704	\$ 177,704	\$ 177,704	\$ 177,704	\$ 177,704	\$ 133,866	\$ 122,878	\$ 126,739	\$ 252,826	\$ 2,151,716	
34	FUTA	144	15,523	1,927	1,895	1,895	1,895	1,895	1,895	192	84	30	77	26,453	
35	SUTA	352	37,798	9,137	4,777	4,777	4,777	4,777	4,777	522	252	210	206	72,360	
36	Ad Valorem	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	864,000	
37															
38	Total Tax Other Than Income Tax	\$ 406,541	\$ 265,854	\$ 235,374	\$ 256,175	\$ 256,175	\$ 256,175	\$ 256,175	\$ 256,175	\$ 206,580	\$ 195,214	\$ 198,979	\$ 325,109	\$ 3,114,529	
39															
40	Allocation Factor to Kentucky Mid-States (Div 091)	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	10.78%	
41	Allocation Factor to Kentucky Jurisdiction (Div 009)	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	53.04%	
42															
43	Total Allocated Amount	\$ 23,245	\$ 15,201	\$ 13,458	\$ 14,648	\$ 14,648	\$ 14,648	\$ 14,648	\$ 14,648	\$ 11,812	\$ 11,162	\$ 11,377	\$ 18,589	\$ 178,084	
44															
45	Div 091														
46	FICA	\$ 4,837	\$ 15,482	\$ 12,069	\$ 9,511	\$ 12,848	\$ 6,091	\$ 8,410	\$ 15,897	\$ 16,733	\$ 2,971	\$ 11,973	\$ 18,160	\$ 133,802	
47	FUTA	64	281	220	173	233	111	153	289	286	54	217	330	2,430	
48	SUTA	95	321	250	197	265	125	174	329	326	62	248	376	2,770	
49	Payroll Tax Projects	215	717	560	440	595	282	389	736	725	137	554	841	6,193	
50	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	
51	Benefit Load Projects	55	184	143	113	152	72	100	188	187	35	142	215	1,586	
52	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
53															
54	Total Tax Other Than Income Tax	\$ 15,085	\$ 26,984	\$ 23,262	\$ 20,433	\$ 24,094	\$ 16,682	\$ 19,226	\$ 27,439	\$ 27,259	\$ 13,259	\$ 23,135	\$ 29,922	\$ 266,781	
55															
56	Allocation Factor to Kentucky Mid-States (Div 091)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
57	Allocation Factor to Kentucky Jurisdiction (Div 009)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	
58															
59	Total Allocated Amount	\$ 7,544	\$ 13,493	\$ 11,632	\$ 10,217	\$ 12,048	\$ 8,342	\$ 9,613	\$ 13,720	\$ 13,631	\$ 6,630	\$ 11,568	\$ 14,962	\$ 133,399	

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(d)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (d) A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

RESPONSE:

Please see attachment FR_16(13)(d)_Att1, Schedules D-1 through D-2.3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(d)_Att1 - Schedules D-1 - D-2.3, 8 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

FR 16(13)(d) SCHEDULE D

Operating Income Summary

Schedule	Pages	Description
D-1	4	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	1	Detailed Adjustments
D-2.2	1	Detailed Adjustments
D-2.3	1	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(d)1
Schedule D-1
Witness: Densman, Martin

Line No. & Title	Base Period	Title of Adjustment					Total ADJUST.
		D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
SALE of Gas							
1 480 Gas Rev - Residential	83,789,588	8,699,415					8,699,415
2 480 Gas Rev - Commercial	34,055,854	3,077,764					3,077,764
3 480 Gas Rev - Industrial	4,598,709	(323,317)					(323,317)
4 480 Gas Rev - Public Authority & Other	7,113,407	724,002					724,002
5							
6							
7 Total SALE of Gas	129,557,558	12,177,863	0	0	0	0	12,177,863
8							
Other Operating Income							
10 Forfeited discounts	935,987		190,140				
11 488 MISC. Service Revenues	769,945		8,306				8,306
12 489 Revenue From Transporting Gas to Others	11,083,453		(823,503)				(823,503)
13 495 Other Gas Service Revenue	608,495		866,726				866,726
14							
15 Total Other Operating Income	13,397,879	0	241,668	0	0	0	241,668
16							
17 Total Operating Revenue	142,955,438	12,177,863	241,668	0	0	0	12,419,531
18							
Other Gas Supply Expenses - Operation							
20 803/804/812 Gas Purchase Costs	83,439,461			6,825,783			6,825,783
21							
22 Total Other Gas Supply Expenses - Operation	83,439,461	0	0	6,825,783	0	0	6,825,783
23							
24 Total Plant Revenue	59,515,976	12,177,863	241,668	(6,825,783)	0	0	5,593,749
25							
26 Blended Effective Tax Rate	38.90%	4,737,189	94,009	(2,655,229)	0	0	2,175,968
27							
28 NET Operating Income Impact		7,440,674	147,659	(4,170,553)	0	0	3,417,781

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(d)1
Schedule D-1
Witness: Densman, Martin

Line ACCOUNT No. No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
		D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
29 8140 814 Storage Supervision & Engineeri	(3,211)	-	-	2,149	-	-	2,149
30 8150 815 Maps and records	-	-	-	-	-	-	-
31 8160 816 Storage Wells Expense	140,173	11,060	-	18,384	-	-	29,445
32 8170 817 Storage Lines Expense	55,483	5,357	23	90	-	-	5,470
33 8180 818 Storage Compressor Station	21,163	3,454	(5)	311	-	-	3,760
34 8190 819 Storage Compressor Station Fur	731	-	46	-	-	-	46
35 8200 820 Storage Measuring & Regulating	4,662	439	151	(462)	-	-	128
36 8210 821 Storage Purification	27,966	5,680	119	690	-	-	6,490
37 8240 824 Storage Other Expense	221	-	1	-	-	-	1
38 8250 825 Storage Royalties	12,549	-	1,731	(380)	-	-	1,351
39 8310 831 Storage Maintenance Structure	8,561	-	1,137	615	-	-	1,753
40 8320 832 Storage Maintenance Res	-	-	-	-	-	-	-
41 8340 834 Storage Maintenance Compress	4,252	793	-	19	-	-	812
42 8350 835 Storage Maintenance Meas/Reg	238	(238)	-	-	-	-	(238)
43 8360 836 Storage Maintenance Purificatioi	592	122	-	22	-	-	144
44 8400 840 Other Storage Expense	-	-	-	-	-	-	-
45 8410 841 Storage Operation	-	-	-	-	-	-	-
46 8470 847 Storage Maintenance	-	-	-	-	-	-	-
47 8500 850 Trsm Supervision & Engineering	-	-	-	-	-	-	-
48 8560 856 Trsm Mains Expense	433,873	22,140	50	43,666	-	-	65,856
49 8570 857 Trsm Measuring & Regulating	96,217	7,287	436	(871)	-	-	6,852
50 8590 859 Trsm Other Exp	-	-	-	-	-	-	-
51 8600 860 Rents	-	-	-	-	-	-	-
52 8620 862 Trsm Structure & Improvements	-	-	-	-	-	-	-
53 8630 863 Trsm Maint of Mains	26,380	(7,016)	-	651	-	-	(6,365)
54 8640 864 Trsm Maint Comp Sta Equip	-	-	-	-	-	-	-
55 8650 865 Trsm Maint Meas/Reg Sta	788	88	-	104	-	-	192
56 8670 867 Trsm Maint Other Eq	-	-	-	-	-	-	-
57 8700 870 Dist Supervision & Engineering	1,323,247	68,791	(553)	(5,326)	-	-	62,912
58 8710 871 Dist Load Dispatching	283	33	(24)	-	-	-	10
59 8711 8711 Odorization	3,699	-	-	(396)	-	-	(396)
60 8720 872 Dist Comp Sta	-	-	-	-	-	-	-
61 8740 874 Dist Main/Ser Exp	2,793,086	66,494	53	14,432	-	-	80,979
62 8750 875 Dist Meas/Reg Sta-Gen	266,421	(3,843)	(596)	4,991	-	-	552
63 8760 876 Dist Meas/Reg Sta-Ind	29,310	(5,254)	-	(293)	-	-	(5,546)
64 8770 877 Dist Meas/Reg Sta-Cty.	99,773	8,190	(366)	(30,043)	-	-	(22,220)
65 8780 878 Dist Mlr/House Reg	779,796	36,738	8	1,857	-	-	38,603
66 8790 879 Dist Cust Install	18,401	1,771	-	192	-	-	1,963
67 8800 880 Dist Other Exp	120,600	17,194	16	1,467	-	-	18,677
68 8810 881 Dist Rents	429,207	-	143	282	-	-	425
69 8850 885 Dist Maint Super/Eng	2,963	-	-	(215)	-	-	(215)
70 8860 886 Dist Maint Struc/Improv	6,329	-	(1,993)	-	-	-	(1,993)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(d)1
Schedule D-1
Witness: Densman, Martin

Line No.	Account No. & Title	Base Period	Title of Adjustment					GRAND Total ADJUST.
			D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
71	8870 887 Dist Maint of Mains	68,151	(6,789)	-	(24,963)	-	-	(31,751)
72	8890 889 Dist Maint Meas/Reg Sta-Gen	7,192	-	-	(234)	-	-	(234)
73	8900 890 Dist Maint Meas/Reg Sta-Ind	6,234	-	-	(45)	-	-	(45)
74	8910 891 Dist Maint Meas/Reg Sta-Cty	8,031	-	-	(3,336)	-	-	(3,336)
75	8920 892 Dist Maint of Ser	13,015	797	-	(71)	-	-	726
76	8930 893 Dist Maint Mtr/House Reg	49,607	(956)	-	-	-	-	(956)
77	8940 894 Dist Maint Other Eq	14,969	-	-	(374)	-	-	(374)
78	8950 895 Maintenance of Other Plant	-	-	-	-	-	-	-
79	9010 901 Cust Accts Supervision	1,753	(375)	-	(1,580)	-	-	(1,955)
80	9020 902 Cust Accts Mtr Exp	1,292,457	41,613	-	(12,676)	-	-	28,938
81	9030 903 Cust Accts Records/Collections	355,396	(207)	23	2,340	-	-	2,156
82	9040 904 Cust Accts Uncoll Accts	327,970	-	-	-	(3,492)	-	(3,492)
83	9070 907 Cust Accts Supervision	-	-	-	-	-	-	-
84	9080 908 Customer Assistance Expenses	-	-	-	-	-	-	-
85	9090 909 Cust Ser Supervision	128,990	4,703	6	219	-	-	4,928
86	9100 910 Cust Ser Assist Exp	-	-	-	-	-	-	-
87	9110 911 Cust Ser Info Adv Exp	214,421	6,544	-	(2,592)	-	-	3,952
88	9120 912 Demonstrating and Selling Expe	88,974	-	-	(2,264)	-	-	(2,264)
89	9130 913 Advertising Expenses	10,001	-	-	933	-	-	933
90	9160 916 Sales Promo Demo/Selling	-	-	-	-	-	-	-
91	9210 921 Adm Gen Office Supply	(8,381)	-	-	6,990	-	-	6,990
92	9200 920 Administrative and General Sala	378,559	16,143	-	-	-	-	16,143
93	9220 922 Administrative Expense Transfe	10,876,844	-	-	-	2,194,505	-	2,194,505
94	9230 923 Adm Gen Outside Services Emp	182,440	-	-	(23,536)	-	-	(23,536)
95	9240 924 Property insurance	92,533	-	-	(17,835)	-	-	(17,835)
96	9250 925 Adm Gen Injuries/Damages	717,148	184	-	(698,646)	-	-	(698,646)
97	9260 926 Adm Gen Empl Pen/Ben	2,966,753	294,156	-	8,831	-	-	302,987
98	9270 927 Adm Gen Franchise Req	5,797	-	-	(2,956)	-	-	(2,956)
99	9280 928 Adm Gen Reg Comm Exp	190,770	-	-	(78,929)	-	-	(78,929)
100	9290 929 Uniforms capitalized	-	-	-	-	-	-	-
101	9300 9301 Adm Gen Goodwill Adv	-	-	-	-	-	-	-
102	9302 9302 Adm Gen Gen Exp	-	-	-	(752)	-	-	(752)
103	9310 931 A&G-Rents	35,409	-	896	-	-	-	-
104	9320 932 Adm Gen Maint Gen Plant	-	-	-	-	-	-	-
105	Total	<u>24,728,788</u>	<u>595,094</u>	<u>1,303</u>	<u>(799,537)</u>	<u>(3,492)</u>	<u>2,194,505</u>	<u>1,986,978</u>
106	Labor and Benefits	7,905,783	595,094	-	-	-	-	595,094
107	Rent, Maintenance and Utilities	606,308	-	1,303	-	-	-	1,303
108	Other O&M	5,052,171	-	-	(799,537)	-	-	(799,537)
109	Bad Debt	327,970	-	-	-	(3,492)	-	(3,492)
110	Costs allocated from SSU and KY-MDS General	10,876,844	(0)	(0)	(0)	2,194,505	-	2,194,505
111	Total	<u>24,789,077</u>	<u>595,094</u>	<u>1,303</u>	<u>(799,537)</u>	<u>(3,492)</u>	<u>2,194,505</u>	<u>1,987,874</u>
112	Blended Effective Tax Rate	38.90%	(231,492)	(507)	311,920	1,358	(853,663)	(773,283)
113	NET Operating Income Impact		<u>363,603</u>	<u>796</u>	<u>(488,517)</u>	<u>(2,133)</u>	<u>1,340,843</u>	<u>1,214,591</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Summary of Utility Jurisdictional Adjustments to
Operating Income by Major Accounts
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(d)1
Schedule D-1
Witness: Densman, Martin

Line Account No. No. & Title	Base Period	Title of Adjustment					Total ADJUST.
		D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.1 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	
114 403 DEPRECIATION Expense	14,769,633	1,781,981					1,781,981
115 404 Amortization Expense	0						0
116 406 AMORT. - Gas Plant AQUIST.	33,434						0
117							
118 Total DEPRECIATION and Amortization	<u>14,803,067</u>	<u>1,781,981</u>					<u>1,781,981</u>
119							
120 Blended Effective Tax Rate	38.90%	<u>693,191</u>					<u>693,191</u>
121							
122 NET Operating Income Impact		<u>1,088,791</u>					<u>1,088,791</u>
123							
124							
125							
126							
127 408 Taxes, Other than Income	<u>4,346,957</u>		<u>315,726</u>				<u>315,726</u>
128							
129 Blended Effective Tax Rate	38.90%		<u>122,818</u>				<u>122,818</u>
130							
131 NET Operating Income Impact			<u>192,909</u>				<u>192,909</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

FR 16(13)(d)2.1
Schedule D-2.1

Witness: Densman, Martin

LN	NO	Purpose and Description		Amount
	1	ADJ1		
	2	SALE of Gas-Residential - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$92,489,003
	3	due to warm weather in base period, continued efficiency gains in this market lowering the average	Base	83,789,588
	4	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	\$8,699,415
	5			10.4%
	6			
	7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$37,133,618
	8	due to warm weather in base period, continued efficiency gains in this market lowering the average	Base	34,055,854
	9	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	\$3,077,764
	10			9.0%
	11			
	12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,275,392
	13	increases and reductions, new plants and closings, shifts to transportation service from base period	Base	4,598,709
	14	to test year and changes in gas costs between the periods.	Adjustment	(\$323,317)
	15			-7.0%
	16			
	17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,837,409
	18	volumes due to warmer weather in base period, continued efficiency gains in this market lowering the	Base	7,113,407
	19	average normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	\$724,002
	20			10.2%
	21			
	22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
	23		Base	0
	24		Adjustment	\$0
	25			0.0%
	26	ADJ2		
	27	Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$778,251
	28	revenues for the base period.	Base	769,945
	29		Adjustment	\$8,306
	30			1.1%
	31	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$10,259,950
	32	changes in demand for existing industries and account for migration to transportation service from	Base	11,083,453
	33	sales services.	Adjustment	(\$823,503)
	34			-7.4%
	35	Other gas service revenues - No adjustment	Forecasted	\$1,475,220
	36		Base	608,495
	37		Adjustment	\$866,726
	38			142.4%
	39	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,126,126
	40	payment fees from the base period to the test year.	Base	935,987
	41		Adjustment	\$190,140
	42			20.3%
	43	ADJ3		
	44	Gas Purchase Costs - The purpose of this Adjustment is to reflect the increase in purchase quantities	Forecasted	\$90,265,244
	45	for sales service, due to warmer than normal weather during the base period and to reflect changes	Base	83,439,461
	46	in gas costs per Mcf in the test year.	Adjustment	\$6,825,783
	47			8.2%
	48	Summary of Revenue Adjustments.		
	49	Base Year Revenues		142,955,438
	50	Base Year Gas Costs		83,439,461
	51	Base Year Gross Profit		59,515,976
	52			
	53	Test Year Revenues		155,374,969
	54	Test Year Gas costs		90,265,244
	55	Test Year Gross Profit		65,109,725

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

FR 16(13)(d)2.2
Schedule D-2.2

Witness: Densman, Martin

LN	Purpose and Description		Amount
1	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for decreasing labor and benefits expense	Forecasted	8,500,877
3	due primarily to higher budgeted labor capitalization rate versus the base period.	Base	7,905,783
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	595,094
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		7.5%
6			
7	ADJ 2		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	607,611
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	606,308
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	\$1,303
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		0.2%
12	for Kentucky operations.		
13			
14	ADJ 3		
15	Other O&M - The purpose of this adjustment is to account for projected changes in O&M expenses other than	Forecasted	4,252,634
16	labor, benefits, rent, and bad debt. A standard inflation factor of 2.7% was used to forecast other O&M for the	Base	5,052,171
17	test period using the approved FY13 budget as a starting point. This adjustment pertains to expenses for	Adjustment	(\$799,537)
18	Kentucky operations.		-15.8%
19			
20	ADJ 4		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	324,479
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	327,970
23	revenues from the revenues projection.	Adjustment	(\$3,492)
24			-1.1%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	13,071,350
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	10,876,844
28	Shared Services Unit and Division General Office.	Adjustment	\$2,194,505
29			20.2%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	26,756,951
32		Base	24,769,077
33		Adjustment	\$1,987,874
34			8.0%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period FR 16(13)(d)2.3
Type of Filing: Original Updated Revised Schedule D-2.3
Workpaper Reference No(s). Witness: Densman, Martin

LN	NO	Purpose and Description		Amount
1		<u>ADJ1</u>		
2		Depreciation Expense - The purpose of this adjustment is to reflect increased	Forecasted	\$16,518,181
3		depreciation expense due to the increased level of depreciable plant investment.	Base	14,736,199
4			Adjustment	\$1,781,981
5				12.1%
6		<u>ADJ2</u>		
7		Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$4,662,683
8		changes in Taxes, Other than Income Taxes	Base	4,346,957
9			Adjustment	\$315,726
10				7.3%

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(e)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (e) A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

RESPONSE:

Please see attachment FR_16(13)(e)_Att1, Schedule E.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(e)_Att1 - Schedule E, 2 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

FR 16(13)(e) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E	1	Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Computation of State & Federal Income Tax
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Type of Filing: Original Updated Revised
Workpaper Reference No(s): _____
FR 16(13)(e)
Schedule E
Witness: Waller

Line No.	Description	Base Period Unadjusted (1)	Adjustments (2)	Test Period Fully Adjusted (3)	Sched. Ref.
1	Operating Income before Income Tax & Interest	\$ 22,968,854	\$ (5,737,682)	\$ 17,231,172	C-2
2	Interest Deduction	<u>6,785,080</u>	<u>751,766</u>	<u>7,536,846</u>	*
3	Taxable Income	\$ 16,183,774	\$ (6,489,447)	\$ 9,694,326	
4	Composite Tax Rate (state & federal)	<u>38.900%</u>		<u>38.900%</u>	**
5	State & Federal Income Tax	<u>\$ 6,295,488</u>	<u>\$ (2,524,395)</u>	<u>\$ 3,771,093</u>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$222,461,642		\$252,914,292	B-1
7	Weighted cost of Debt	<u>3.05%</u>		<u>2.98%</u>	J-1.1
8	Interest Expense	<u>\$ 6,785,080</u>		<u>\$ 7,536,846</u>	
9	<u>2013 ** Composite Tax Rate Calculation: 6.00% + 35%(100% - 6.00%) = 38.900%</u>				
10	State Tax Rate	6.00%			
11	Federal Tax Rate	35.00%			

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(f)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (f) Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

RESPONSE:

Please see attachment FR_16(13)(f)_Att1, Schedules F-1 through F-9.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(f)_Att1 - Schedules F-1 - F-9, 13 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

FR 16(13)(f) SCHEDULE F

Schedule	Pages	Description
F-1	2	Social and Service Club Dues
F-2.1	1	Charitable Contributions
F-2.2	1	Initiation Fees/Country Club Expenses
F-2.3	1	Employee Party, Outing and Gift Expenses
F-3	1	Sales and Advertising Expenses
F-4	1	Advertising
F-5	1	Professional Service Expenses
F-6	1	Projected Rate Case Expense
F-7	1	Civic, Political and Related Activities
F-8	1	Expense Reports
F-9	1	Leases

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).
FR 16(13)(f)
Schedule F-1
Witness: Densman

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	AICPA	29	100%	29
2	Various	AMERICA TRAFFIC SAFETY SERVICES ASSOCIATION	73		73
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	245		245
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
6	Various	CADIZ TRIGG COUNTY CHAMBER OF COMMERCE	235		235
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various	CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
9	Various	CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
10	Various	CAVE CITY CHAMBER OF COMMERCE	112		112
11	Various	CENTRAL KENTUCKY ASSOCIATION OF REALTORS	100		100
12	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	325		325
13	Various	CRITTENDEN COUNTY ECONOMIC	250		250
14	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
15	Various	DAWSON SPRINGS CHAMBER OF COMMERCE	85		85
16	Various	ECONOMIC DEVELOPMENT COUNCIL	3,000		3,000
17	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	1,000		1,000
18	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,960		3,960
19	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
20	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
21	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
22	Various	GREENSBURG GREEN COUNTY CHAMBER	65		65
23	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	65		65
24	Various	HART COUNTY CHAMBER OF COMMERCE	240		240
25	Various	HOME BUILDERS ASSOCIATION OF LOUISVILLE	20		20
26	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	310		310
27	Various	HOME BUILDERS ASSOCIATION OF WESTERN KENTUCKY	355		355
28	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	635		635
29	Various	HOPKINSVILLE CHRISTIAN CO. CHAMBER OF COMMERCE	1,634		1,634
30	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	3,080		3,080
31	Various	KENTUCKY CHAMBER OF COMMERCE	10,500		10,500
32	Various	KENTUCKY GAS ASSOCIATION	350		350
33	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
34	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
35	Various	LEADERSHIP KENTUCKY	100		100
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	0		0
37	Various	LOGAN COUNTY CHAMBER OF COMMERCE	300		300
38	Various	MADISONVILLE CHAMBER OF COMMERCE	280		280
39	Various	MARION CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MARSHALL CHAMBER OF COMMERCE	1,000		1,000
42	Various	MAYFIELD-GRAVES COUNTY CHAMBER OF COMMERCE	1,500		1,500
43	Various	MERCER COUNTY CHAMBER OF COMMERCE	450		450
44	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
45	Various	OKLAHOMA ACCOUNTANCY BOARD	6		6
46	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
47	Various	PADUCAH AREA CHAMBER OF COMMERCE	705		705
48	Various	PADUCAH BOARD OF REALTORS INC	240		240
49	Various	SEBREE CHAMBER OF COMMERCE	60		60
50	Various	SHELBY COUNTY CHAMBER OF COMMERCE	1,200		1,200
51	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	87		87
52	Various	SPRINGFIELD-WASHINGTON CO. CHAMBER OF COMMERCE	325		325
53	Various	TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	28		28
54	Various	TEXAS SOCIETY OF CPAS	84		84
55	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
56	Various	MAYFIELD MESSENGER	78		78
57	Various	AGA	93,179	50.00%	46,593
Total Base Period			138,115		91,529

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).
FR 16(13)(f)
Schedule F-1
Witness: Densman

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
ForecastED PERIOD					
1	Various	AICPA	29	100%	29
2	Various	AMERICA TRAFFIC SAFETY SERVICES ASSOCIATION	73		73
3	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	245		245
4	Various	BOWLING GREEN CHAMBER OF COMMERCE	7,500		7,500
5	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
6	Various	CADIZ TRIGG COUNTY CHAMBER OF COMMERCE	235		235
7	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
8	Various	CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
9	Various	CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
10	Various	CAVE CITY CHAMBER OF COMMERCE	112		112
11	Various	CENTRAL KENTUCKY ASSOCIATION OF REALTORS	100		100
12	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	325		325
13	Various	CRITTENDEN COUNTY ECONOMIC	250		250
14	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
15	Various	DAWSON SPRINGS CHAMBER OF COMMERCE	85		85
16	Various	ECONOMIC DEVELOPMENT COUNCIL	3,000		3,000
17	Various	FRANKLIN-SIMPSON CHAMBER OF COMMERCE	1,000		1,000
18	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	3,960		3,960
19	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
20	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
21	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
22	Various	GREENSBURG GREEN COUNTY CHAMBER	65		65
23	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	65		65
24	Various	HART COUNTY CHAMBER OF COMMERCE	240		240
25	Various	HOME BUILDERS ASSOCIATION OF LOUISVILLE	20		20
26	Various	HOME BUILDERS ASSOCIATION OF THE BLUEGRASS	310		310
27	Various	HOME BUILDERS ASSOCIATION OF WESTERN KENTUCKY	355		355
28	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	635		635
29	Various	HOPKINSVILLE CHRISTIAN CO. CHAMBER OF COMMERCE	1,634		1,634
30	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	3,080		3,080
31	Various	KENTUCKY CHAMBER OF COMMERCE	10,500		10,500
32	Various	KENTUCKY GAS ASSOCIATION	350		350
33	Various	KENTUCKY RESTAURANT ASSOCIATION	395		395
34	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
35	Various	LEADERSHIP KENTUCKY	100		100
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	0		0
37	Various	LOGAN COUNTY CHAMBER OF COMMERCE	300		300
38	Various	MADISONVILLE CHAMBER OF COMMERCE	280		280
39	Various	MARION CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MARSHALL CHAMBER OF COMMERCE	1,000		1,000
42	Various	MAYFIELD-GRAVES COUNTY CHAMBER OF COMMERCE	1,500		1,500
43	Various	MERCER COUNTY CHAMBER OF COMMERCE	450		450
44	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
45	Various	OKLAHOMA ACCOUNTANCY BOARD	6		6
46	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
47	Various	PADUCAH AREA CHAMBER OF COMMERCE	705		705
48	Various	PADUCAH BOARD OF REALTORS INC	240		240
49	Various	SEBREE CHAMBER OF COMMERCE	60		60
50	Various	SHELBY COUNTY CHAMBER OF COMMERCE	1,200		1,200
51	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	87		87
52	Various	SPRINGFIELD-WASHINGTON CO. CHAMBER OF COMMERCE	325		325
53	Various	TENNESSEE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	28		28
54	Various	TEXAS SOCIETY OF CPAS	84		84
55	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
56	Various	MAYFIELD MESSENGER	78		78
57	Various	AGA	93,179	50.00%	46,593
Total Forecasted Period			138,115		91,529

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
CHARITABLE Contributions
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period FR 16(13)(f)
 Type of Filing: Original Updated Revised Schedule F-2.1
 Workpaper Reference No(s). Witness: Densman

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 25,803	100%	\$ 25,803
2	Various	United Way Agencies	500		500
3	Various	Health	3,172		3,172
4	Various	Museums & Arts	19,272		19,272
5	Various	Youth Clubs & Centers	5,550		5,550
6	Various	Community Welfare	61,926		61,926
7	Various	American Red Cross	1,550		1,550
8	Various	Salvation Army	500		500
9	Various	Heat Help Assistance Programs	44,918		44,918
		Total	\$163,191		\$ 163,191
ForecastED PERIOD					
1	Various	Education	\$ 25,803	100%	\$ 25,803
2	Various	United Way Agencies	500		500
3	Various	Health	3,172		3,172
4	Various	Museums & Arts	19,272		19,272
5	Various	Youth Clubs & Centers	5,550		5,550
6	Various	Community Welfare	61,926		61,926
7	Various	American Red Cross	1,550		1,550
8	Various	Salvation Army	500		500
9	Various	Heat Help Assistance Programs	44,918		44,918
		Total	\$163,191		\$ 163,191

Note: These items are not included in O&M and therefore not part of revenue requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(13)(f)

Schedule F-2.2

Witness: Densman

Line No.	Account No.	Payee Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional % Jurisdiction		Total Utility	Jurisdictional % Jurisdiction	
1	Various	Owensboro Country Club (dues)	\$ -	100%	\$ -	\$ -	100%	\$ -
2	Various	OCC - Expenses	1,531		1,531	1,531		1,531
3		Total	<u>\$ 1,531</u>		<u>\$ 1,531</u>	<u>\$ 1,531</u>		<u>\$ 1,531</u>

NOTE: Country Club dues will be excluded from O & M and therefore, excluded from the revenue requirements. A/C 870.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(f)
 Schedule F-2.3
 Witness: Densman

Line No.	Account No.	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Div 009						
2	Various	Sub Account 07421- Service Awards	\$ -	100%	\$ -	\$ -	100%	\$ -
3								
4		Total	\$ -		\$ -	\$ -		\$ -
5								
6		Div 091						
7	Various	Sub Account 07421- Service Awards	\$ 91,695	41.35%	\$ 37,919	\$ 72,100	50.00%	\$ 36,053
8								
9		Total	\$ 91,695		\$ 37,919	\$ 72,100		\$ 36,053
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 68,172	5.33%	\$ 3,637	\$ 65,334	5.55%	\$ 3,626
13								
14		Total	\$ 68,172		\$ 3,637	\$ 65,334		\$ 3,626
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 23,395	5.61%	\$ 1,312	\$ 25,242	5.72%	\$ 1,443
18								
19		Total	\$ 23,395		\$ 1,312	\$ 25,242		\$ 1,443
20								
21		Grand Total	\$ 183,263		\$ 42,868	\$ 162,676		\$ 41,122

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(f)
Schedule F-3
Witness: Densman

Line No.	Account Number	Description of Expenses	Base Period			Forecasted Period		
			Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1		Customer Service and Informational Expenses						
2								
3		Div 009						
4	907	Supervision (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
5	908	Customer Assistance	-	100%	-	-	100%	-
6	909	Informational Advertising (1)	128,990	100%	128,990	133,918	100%	133,918
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 128,990		\$ 128,990	\$ 133,918		\$ 133,918
9								
10		Div 091						
11	907	Supervision (1)	\$ -	41.35%	\$ -	\$ -	50.00%	\$ -
12	908	Customer Assistance	3,734	41.35%	1,544	4,580	50.00%	2,290
13	909	Informational Advertising (1)	18,385	41.35%	7,603	-	50.00%	-
14	910	Miscellaneous Customer Service and Informational (1)	999	41.35%	413	952	50.00%	476
15		Total	\$ 23,119		\$ 9,560	\$ 5,532		\$ 2,766
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.33%	\$ -	\$ -	5.55%	\$ -
19	908	Customer Assistance	-	5.33%	-	-	5.55%	-
20	909	Informational Advertising (1)	-	5.33%	-	-	5.55%	-
21	910	Miscellaneous Customer Service and Informational (1)	-	5.33%	-	-	5.55%	-
22		Total	\$ -		\$ -	\$ -		\$ -
23								
24		Div 012						
25	907	Supervision (1)	\$ 556	5.61%	\$ 31	655	5.72%	\$ 37
26	908	Customer Assistance	-	5.61%	-	-	5.72%	-
27	909	Informational Advertising (1)	-	5.61%	-	-	5.72%	-
28	910	Miscellaneous Customer Service and Informational (1)	96	5.61%	5	-	5.72%	-
29		Total	\$ 652		\$ 37	\$ 655		\$ 37
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 214,421	100%	\$ 214,421	\$ 218,372	100%	\$ 218,372
35	912	Demonstration and Selling (1)	88,974	100%	88,974	86,711	100%	86,711
36	913	Advertising	10,001	100%	10,001	10,934	100%	10,934
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 313,396		\$ 313,396	\$ 316,017		\$ 316,017
39								
40		Div 091						
41	911	Supervision	\$ 934	41.35%	\$ 386	\$ 1,145	50.00%	\$ 573
42	912	Demonstration and Selling (1)	25,736	41.35%	10,642	51	50.00%	25
43	913	Advertising	2,888	41.35%	1,194	613	50.00%	306
44	916	Miscellaneous Sales Expense	0	41.35%	0	0	50.00%	0
45		Total	\$ 29,558		\$ 12,223	\$ 1,809		\$ 905
46								
47		Div 002						
48	911	Supervision	\$ -	5.33%	\$ -	\$ -	5.55%	\$ -
49	912	Demonstration and Selling (1)	15,138	5.33%	808	17,008	5.55%	944
50	913	Advertising	527	5.33%	28	-	5.55%	-
51	916	Miscellaneous Sales Expense	-	5.33%	-	-	5.55%	-
52		Total	\$ 15,665		\$ 836	\$ 17,008		\$ 944
53								
54		Div 012						
55	911	Supervision	\$ -	5.61%	\$ -	\$ -	5.72%	\$ -
56	912	Demonstration and Selling (1)	-	5.61%	-	-	5.72%	-
57	913	Advertising	-	5.61%	-	-	5.72%	-
58	916	Miscellaneous Sales Expense	-	5.61%	-	-	5.72%	-
59		Total	\$ -		\$ -	\$ -		\$ -

(1) Included in these accounts are advertising and promotional advertising expenses which are considered Non-recoverable and will be Excluded from O & M for ratemaking and therefore the Revenue Requirements. These amounts are shown properly classified on Schedule F-4, Advertising.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
ADVERTISING
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(f)
Schedule F-4
Witness: Densman

Line No.	Item (A)	Base Period					Forecasted Period		
		Sales or Promotional Advertising	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount	Sales or Promotional Advertising	Kentucky Jurisdictional	Allocated Amount
1	Div 009								
2	Newspaper, Magazine, bill stuffer & Other	\$ 21,973	\$ 103	\$ 22,075	100%	\$ 22,075	\$ 22,566	100%	\$ 22,566
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	87,298	235,899	323,198	41.35%	133,652	89,655	50.00%	44,831
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	94,045	1,153	95,198	5.33%	5,078	96,584	5.55%	5,361
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	750	-	750	5.61%	42	770	5.72%	44
12									
13	Grand Total	<u>\$ 204,066</u>	<u>\$ 237,155</u>	<u>\$ 441,221</u>		<u>\$ 160,847</u>	<u>\$ 209,576</u>		<u>\$ 72,801</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s). _____

FR 16(13)(f)
 Schedule F-5
 Witness: Densman

Line No.	Description	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
<u>Account 923 - Outside Services Employed</u>							
1							
2	Div 009						
3	05430- Gas Supply	\$ 45,065	100%	\$ 45,065	\$ 30,249	100%	\$ 30,249
4	06121- Legal	146,047	100%	146,047	90,212	100%	90,212
5	Total	\$ 191,112		\$ 191,112	\$ 120,461		\$ 120,461
6							
7	Div 091						
8	06111- Contract Labor	\$ 28,192	41.35%	\$ 11,658	\$ 64,161	50.00%	\$ 32,083
9	06121- Legal	107,527	41.35%	44,465	114,235	50.00%	57,122
10	Total	\$ 135,719		\$ 56,124	\$ 178,396		\$ 89,204
11							
12	Div 002						
13	06111- Contract Labor	\$ 7,659,192	5.33%	\$ 408,581	8,701,652	5.55%	\$ 482,974
14	06121- Legal	82,792	5.33%	4,417	180,434	5.55%	10,015
15	Total	\$ 7,741,984		\$ 412,998	\$8,882,086		\$ 492,989
16							
17	Div 012						
18	06111- Contract Labor	\$ 956,358	5.61%	\$ 53,643	\$3,337,590	5.72%	\$ 190,838
19	06121- Legal	-	5.61%	-	-	5.72%	-
20	Total	\$ 956,358		\$ 53,643	\$3,337,590		\$ 190,838

Note: Rate Case related expenses are shown separately on Schedule F-6.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Projected Rate Case Expense

Data: Base Period Forecasted Period FR 16(13)(f)
Type of Filing: Original Updated Revised Schedule F-6
Workpaper Reference No(s). Witness: Densman

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Raab	\$ 22,000
3	Cost of Capital - Vander Weide, J. H.	15,000
4	Depreciation - D. Watson	90,000
5	sub-total	\$ 127,000
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	120,000
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	20,000
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	50,000
15		
16	Total Projected Rate Case Expense	<u>\$ 317,000</u>
17		
18	Three (3) Year Amortization of Rate Case Expenses	<u>\$ 105,667</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(13)(f)

Schedule F-7

Witness: Densman

Line No.	Item (A)	Base Period			Forecasted Period		
		Total Utility	Kentucky Jurisdictional	Allocated Amount	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009						
2	Donations (1)	\$ -	100%	\$ -	\$ -	100%	\$ -
3	Civic Duties (2)	-	100%	-	-	100%	-
4	Political Activities (3)	61,497	100%	61,497	63,157	100%	63,157
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 61,497</u>		<u>\$ 61,497</u>	<u>\$ 63,157</u>		<u>\$ 63,157</u>
7							
8	Div 091						
9	Donations (1)	\$ -	41.35%	\$ -	\$ -	50.00%	\$ -
10	Civic Duties (2)	-	41.35%	-	-	50.00%	-
11	Political Activities (3)	313,404	41.35%	129,602	321,866	50.00%	160,944
12	Other	-	41.35%	-	-	50.00%	-
13	Total	<u>\$313,404</u>		<u>\$129,602</u>	<u>\$ 321,866</u>		<u>\$ 160,944</u>
14							
15	Div 002						
16	Donations (1)	\$ -	5.33%	\$ -	\$ -	5.55%	\$ -
17	Civic Duties (2)	-	5.33%	-	-	5.33%	-
18	Political Activities (3)	620,656	5.33%	33,109	637,414	5.33%	34,003
19	Other	-	5.33%	-	-	5.33%	-
20	Total	<u>\$620,656</u>		<u>\$ 33,109</u>	<u>\$ 637,414</u>		<u>\$ 34,003</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.61%	\$ -	\$ -	5.61%	\$ -
24	Civic Duties (2)	-	5.61%	-	-	5.61%	-
25	Political Activities (3)	-	5.61%	-	-	5.61%	-
26	Other	-	5.61%	-	-	5.61%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u>\$995,558</u>		<u>\$224,208</u>	<u>\$1,022,438</u>		<u>\$ 258,104</u>

Notes:

(1) These donations represent Economic Development Contributions, all Other civic donations are Included on Schedule F-2.1, Charitable Contributions.

(2) All civic Memberships are Included on Schedule F-1, Social and Service Club Dues.

(3) These expenses are recorded below the line and therefore not included in O&M.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
EMPLOYEE EXPENSE REPORT EXCLUSIONS

Data: Base Period Forecasted Period

FR 16(13)(f)

Type of Filing: Original Updated Revised

Schedule F-8

Workpaper Reference No(s). _____

Witness: Densman

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 16,474	100.00%	\$ 16,474	\$ 16,474	100%	\$ 16,474
2							
3	Div 091	56,499	41.35%	23,364	56,499	50.00%	28,252
4							
5	Div 002	249,856	5.33%	13,329	249,856	5.55%	13,868
6							
7	Div 012	<u>57,959</u>	5.61%	<u>3,251</u>	<u>57,959</u>	5.72%	<u>3,314</u>
8							
9	Total Expense Report Exclusions	<u>\$ 380,788</u>		<u>\$ 56,418</u>	<u>\$380,788</u>		<u>\$ 61,908</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirement

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
LEASE EXPENSE

Data: Base Period Forecasted Period FR 16(13)(f)
 Type of Filing: Original Updated Revised Schedule F-9
 Workpaper Reference No(s): _____ Witness: Densman

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Danville	\$ 8,593.33	Dec 13 - Nov 14	12	0.2660	\$ 27,428
2						
3	Paducah	\$ 3,850.00	Oct 14 - Nov 14	2	0.1636	\$ 1,260
4						
5	Total lease expense to be avoided					\$ 28,687
6						
7	Adjustment to O & M					\$ (28,687)

NOTES:

The Danville property lease for \$8,593.33 monthly expires in November 2013.

The Paducah property lease for \$3,850 monthly expires July 2016.

The Company will construct its own building for occupancy Oct 2014.

The lease agreement allows early termination without penalty with 6 months advance notice

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(g)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (g) Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

RESPONSE:

Please see attachment FR_16(13)(g)_Att1, Schedules G-1 through G-3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(g)_Att1 - Schedules G-1 - G-3.pdf, 3 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
PAYROLL Costs
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(g)
Schedule G-1
Witness: Densman

Line No.	Description	% of Labor	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1	<u>Payroll Costs</u>						
2	Labor		\$ 10,934,189	100.00%	\$ 10,934,189	\$ 544,129	\$ 11,478,317
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	14.05%	\$ 1,536,721	100.00%	\$ 1,536,721	\$ 76,473	\$ 1,613,195
6	FAS 106	21.55%	1,937,715	100.00%	1,937,715	360,326	2,298,040
7	Employee INSURANCE PLANS	20.11%	2,198,908	100.00%	2,198,908	109,426	2,308,334
8	ESOP PLAN Contributions	5.02%	548,717	100.00%	548,717	27,306	576,024
9				100.00%	0	0	
10	Total Employee BENEFITS		<u>\$ 6,222,061</u>		<u>\$ 6,222,061</u>	<u>\$ 574,438</u>	<u>\$ 6,796,500</u>
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 328,411	100.00%	\$ 328,411	\$ 23,088	\$ 351,499
14	Federal Unemployment		5,700	100.00%	5,700	(345)	5,355
15	State Unemployment		10,233	100.00%	10,233	(2,282)	7,950
16	Total Payroll Taxes		<u>\$ 344,344</u>		<u>\$ 344,344</u>	<u>\$ 20,461</u>	<u>\$ 364,805</u>
17							
18	Total Payroll Costs		<u>\$ 17,500,594</u>		<u>\$ 17,500,594</u>	<u>\$ 1,139,027</u>	<u>\$ 18,639,621</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(g)
Schedule G-2
Witness: Densman

Line No.	Description	Most Recent Five Fiscal Years*										Base	Forecasted	
		2008	% Change	2009	% Change	2010	% Change	2011	% Change	2012	% Change	Period	% Change	Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	414,019	-1.03%	409,750	1.66%	416,546	-5.92%	391,871	11.64%	437,473	-0.63%	434,720	0.00%	434,720
5	OverTime Hours	19,657	12.65%	22,143	5.05%	23,261	2.78%	23,907	-24.03%	18,161	21.42%	22,051	0.00%	22,051
6	Total Manhours	<u>433,676</u>	-0.41%	<u>431,893</u>	1.83%	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	0.25%	<u>456,771</u>	0.00%	<u>456,771</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>4.748%</u>		<u>5.404%</u>		<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>5.072%</u>		<u>5.072%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,178,738	2.41%	9,399,671	3.12%	9,692,733	0.46%	9,737,325	1.29%	9,862,636	3.86%	10,242,875	4.95%	10,750,305
12	OverTime Dollars	599,711	-5.06%	569,379	6.48%	606,303	7.75%	653,307	-10.38%	585,480	18.08%	691,314	5.31%	728,012
13	Total Labor Dollars	<u>9,778,449</u>	1.95%	<u>9,969,050</u>	3.31%	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	4.85%	10,934,189	4.98%	11,478,317
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.534%</u>		<u>6.057%</u>		<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.749%</u>		<u>6.772%</u>
16														
17	O&M Labor Dollars	5,058,848	9.35%	5,531,930	2.90%	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	6.56%	5,038,595	5.97%	5,339,350
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>51.735%</u>		<u>55.491%</u>		<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>46.081%</u>		<u>46.517%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,163,128	10.98%	4,620,359	-0.51%	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	39.70%	6,222,061	9.23%	6,796,500
23	Employee Benefits Expensed	2,059,510	12.73%	2,321,630	0.45%	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	32.87%	2,867,168	10.27%	3,161,528
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>49.470%</u>		<u>50.248%</u>		<u>50.729%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>46.081%</u>		<u>46.517%</u>
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	816,366	21.72%	993,672	-4.32%	950,698	-1.46%	936,794	-5.07%	869,257	-15.97%	747,258	4.95%	784,239
30	Payroll Taxes Expensed	365,216	16.27%	424,644	-15.75%	357,768	6.31%	380,339	-11.05%	338,313	1.78%	344,344	5.94%	364,805
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>44.737%</u>		<u>42.735%</u>		<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>46.081%</u>		<u>46.517%</u>
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	227	-0.88%	225	(0)	219	-3.65%	211	-0.95%	209	0.00%	209	0.00%	209
37	Year end Employee Levels	<u>231</u>	-4.76%	<u>220</u>	(0)	<u>217</u>	-4.61%	<u>207</u>	0.97%	<u>209</u>	0.00%	209	0.00%	209

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Executive Compensation
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s):

FR 16(13)(g)
Schedule G-3
Witness: Densman

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 8 Officers</u>				
2	<u>Gross Payroll</u>				
3	Salary		\$ 2,437,582	\$ 97,503	\$ 2,535,085
4	Other Allowances and Compensation		3,280,125	131,205	3,411,330
5	Total Salary and Compensation		\$ 5,717,707	\$ 228,708	\$ 5,946,416
6	<u>Employee Benefits</u>				
7	Pensions	12.20%	\$ 297,385	\$ 11,895	\$ 309,280
8	Other Benefits	40.80%	994,533	39,781	1,034,315
9	Total Employee Benefits		\$ 1,291,918	\$ 51,677	\$ 1,343,595
10	<u>Payroll Taxes</u>				
11	F.I.C.A.		\$ 442,465	\$ 17,699	\$ 460,164
12	Federal Unemployment		252	10	262
13	State Unemployment		713	29	741
14	Total Payroll Taxes		\$ 443,430	\$ 17,737	\$ 461,167
15	Total Compensation		\$ 7,453,056	\$ 298,122	\$ 7,751,178

NOTE: This schedule contains confidential information, detail of these numbers are available upon request.

Positions included on this schedule are:

President and CEO
Senior Vice President, Utility Operations
Senior Vice President and General Counsel
Senior Vice President, Human Resources
Senior Vice President, Chief Financial Officer

These costs are total costs for Atmos Energy Corporation, a portion of which are allocated to Kentucky.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(h)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (h) A computation of the gross revenue conversion factor for the forecasted period;

RESPONSE:

Please see attachment FR_16(13)(h)_Att1, Schedule H.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(h)_Att1 - Schedule H.pdf, 1 Page.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Computation of Gross Revenue Conversion Factor
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period FR 16(13)(h)
Type of Filing: Original Updated Revised Schedule H-1
Workpaper Reference No(s). Witness: Waller

Line No.	Description	Base Year Percentage of Incremental Gross Revenue	Test Year Percentage of Incremental Gross Revenue
1	Operating Revenue	100.000000%	100.000000%
2	Less: Uncollectible Accounts Expense	0.500000%	0.500000%
3	Less: PSC Fees	0.162200%	0.162200%
4	Net Revenues	99.337800%	99.337800%
5	SIT Rate	6.00% <u>5.960268%</u>	<u>5.960268%</u>
6	Income before Federal Income Tax	93.377532%	93.377532%
7	Federal Income Tax @	35% <u>32.682100%</u>	<u>32.682100%</u>
8	Operating Income Percentage	60.695432%	60.695432%
9	Gross Revenue Conversion Factor		
10	(100 % divided by Income after Income Tax)	1.647570	1.647570

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(i)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (i) Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

RESPONSE:

Please see attachment FR_16(13)(i)_Att1, Schedules I-1 through I-3.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(i)_Att1 - Schedules I-1 - I-3.pdf, 3 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Comparative Income Statement
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(i)1
Schedule I

Witness: Schneider, Densman, Martin, and Waller

	Most Recent Five Calendar Years					Base Year	Test Year			
	2008	2009	2010	2011	2012	7/31/2013	11/30/2014	2014	2015	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	231,575	178,498	144,566	136,919	121,689	136,896	141,735	141,826	141,268	140,264
Transportation	10,042	9,667	10,267	10,854	11,315	11,692	11,735	10,260	10,260	10,260
Other revenue	2,691	2,191	1,983	1,889	1,774	1,706	1,904	3,380	3,376	3,367
Total Operating Revenues	244,308	190,356	156,816	149,662	134,778	150,294	155,375	155,467	154,903	153,891
Purchase gas	186,800	135,698	98,777	87,028	70,663	83,439	90,265	90,325	90,015	89,260
Gross Profit	57,509	54,658	58,039	62,634	64,115	66,855	65,110	65,142	64,888	64,631
Operating Expenses										
Direct O&M	12,734	14,181	11,226	13,366	12,980	13,892	13,626	13,881	14,703	15,257
Allocated O&M	10,253	10,071	9,668	9,412	10,086	10,877	13,071	13,082	13,252	13,752
Depreciation & amortization	11,311	12,608	12,909	13,431	13,981	14,770	16,518	15,757	16,628	17,561
Taxes - other than income	3,250	4,029	4,070	2,982	4,317	4,347	4,663	4,933	5,218	5,516
Total Operating Expenses	37,548	40,889	37,872	39,191	41,364	43,886	47,879	47,653	49,800	52,085
Operating income(loss)	19,961	13,769	20,167	23,443	22,751	22,969	17,231	17,489	15,088	12,546
Other income										
Interest Income	517	337	153	0	64	71	99	101	92	85
Performance based rates	2,129	2,220	2,070	2,166	2,702	2,027	1,800	1,800	1,800	1,800
Other Income	755	494	172	1,120	46	(239)	(276)	(582)	(582)	(582)
Total other income	3,401	3,051	2,396	3,286	2,811	1,859	1,624	1,319	1,311	1,303
Interest Charges										
Total interest charges	6,850	7,207	6,632	6,398	6,276	6,254	7,335	7,352	7,173	7,091
Income Before Taxes	16,512	9,614	15,930	20,331	19,286	18,575	11,520	11,456	9,226	6,758
Provision for income taxes	4,585	2,945	5,227	8,020	5,350	7,225	4,481	4,456	3,589	2,629
Net Income	11,927	6,669	10,704	12,311	13,936	11,349	7,039	7,000	5,637	4,129

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Revenue Statistics
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

FR 16(13)(i)2
Schedule I
Witness: Schneider, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2008	2009	2010	2011	2012	7/31/2013	11/30/2014	2014	2015	2016
1	Revenue by Customer Class:										
2	Residential	\$ 140,578,931	\$ 109,678,212	\$ 93,088,349	\$ 88,493,241	\$ 78,630,275	\$ 88,737,208	\$ 92,489,003	\$ 85,711,259	\$ 92,552,194	\$ 92,217,705
3	Commercial	61,913,423	49,294,571	38,332,860	35,988,736	31,478,562	35,968,231	37,133,618	34,210,064	37,140,869	37,063,542
4	Industrial	14,659,567	8,011,633	4,589,558	4,854,620	4,926,385	4,598,709	4,275,392	3,808,286	4,270,892	4,306,421
5	Public Authority & Other	14,423,543	11,513,184	8,555,408	7,582,167	6,653,819	7,591,954	7,837,409	7,262,308	7,862,279	7,679,957
6	Unbilled										
7	Total	\$ 231,575,464	\$ 178,497,601	\$ 144,566,174	\$ 136,918,764	\$ 121,689,041	\$ 136,896,102	\$ 141,735,422	\$ 130,991,917	\$ 141,826,235	\$ 141,267,625
8	Number of Customer by Class:										
9	Residential	154,574	153,769	154,483	154,947	156,159	153,903	154,258	153,903	153,903	153,903
10	Commercial	17,691	17,499	17,581	17,591	17,710	17,317	17,354	17,317	17,317	17,317
11	Industrial	233	220	195	209	201	207	207	207	207	207
12	Public Authority & Other	1,570	1,503	1,574	1,579	1,596	1,575	1,580	1,575	1,575	1,575
13	Total	174,068	172,991	173,833	174,326	175,666	173,002	173,399	173,002	173,002	173,002
14	Average Revenue per Class:										
15	Residential	\$ 909	\$ 713	\$ 603	\$ 571	\$ 504	\$ 577	\$ 600	\$ 557	\$ 601	\$ 599
16	Commercial	3,500	2,817	2,180	2,046	1,777	2,077	2,140	1,976	2,145	2,140
17	Industrial	62,917	36,417	23,536	23,228	24,509	22,180	20,646	18,368	20,599	20,771
18	Public Authority & Other	9,187	7,660	5,435	4,802	4,169	4,819	4,962	4,610	4,991	4,875

(1) Unbilled Revenue is not included in the appropriate customer class.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
SALES STATISTICS
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference NO(S):

FR 16(13)(i)3
Schedule I
Witness: Schneider, Martin

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2008	2009	2010	2011	2012	7/31/2013	11/30/2014	2014	2015	2016
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	Sales by Customer Class:										
2	Residential	10,854,610	10,077,985	10,707,476	10,405,428	8,369,578	9,809,334	10,296,527	9,799,960	9,656,539	9,513,132
3	Commercial	5,017,155	4,682,590	4,946,030	4,737,930	3,946,440	4,404,083	4,564,225	4,404,048	4,354,185	4,304,327
4	Industrial	1,714,560	828,862	7,157,324	821,135	995,095	660,901	685,322	660,901	660,901	660,901
5	Public Authority & Other	1,252,700	1,160,836	1,198,524	1,125,936	967,627	1,096,566	1,120,797	1,094,582	1,057,977	1,021,372
6	Unbilled										
7											
8	Total	18,839,024	16,750,274	24,009,354	17,090,430	14,278,739	15,970,884	16,666,871	15,959,490	15,729,602	15,499,732
9											
10	Number of Customer by Class:										
11	Residential	154,574	153,769	154,483	154,947	156,159	153,903	154,258	153,903	153,903	153,903
12	Commercial	17,691	17,499	17,581	17,591	17,710	17,317	17,354	17,317	17,317	17,317
13	Industrial	233	220	195	209	201	207	207	207	207	207
14	Public Authority & Other	1,570	1,503	1,574	1,579	1,596	1,575	1,580	1,575	1,575	1,575
15											
16	Total	174,068	172,991	173,833	174,326	175,666	173,002	173,399	173,002	173,002	173,002
17											
18	Average Volume per Class:										
19	Residential	70	66	69	67	54	64	67	64	63	62
20	Commercial	284	268	281	269	223	254	263	254	251	249
21	Industrial	7,359	3,768	36,704	3,929	4,951	3,188	3,309	3,188	3,188	3,188
22	Public Authority & Other	798	772	761	713	606	696	710	695	672	648

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(j)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (j) A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

RESPONSE:

Please see attachment FR_16(13)(j)_Att1, Schedules J-1 through J-4.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(j)_Att1 - Schedules J-1 - J-4.pdf, 9 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Cost of Capital Summary
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)(j)
Schedule J-1
Sheet 1 of 1
Witness: Waller

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Proposed Capital Structure</u>						
1	LONG-TERM DEBT	J-3	\$ 2,244,430	47.73%	6.39%	3.05%
2	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
3	COMMON EQUITY		<u>2,457,641</u>	<u>52.27%</u>	10.70%	<u>5.59%</u>
4	Total Capital		<u>\$ 4,702,071</u>	<u>100.00%</u>		<u>8.64%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT	J-3	\$ 278,502	5.59%	1.19%	0.07%
6	LONG-TERM DEBT	J-3	2,244,430	45.06%	6.39%	2.88%
7	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
8	COMMON EQUITY		<u>\$ 2,457,641</u>	<u>49.34%</u>	10.70%	<u>5.28%</u>
9	Total Capital		<u>\$ 4,980,574</u>	<u>100.00%</u>		<u>8.23%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
ANNUALIZED SHORT-TERM DEBT
as of July 31, 2013

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s). _____

FR 16(13)(j)
Schedule J-2
Sheet 1 of 1
Witness: Waller

Line No.	Issue (A)	Amount Outstanding (B) \$000	(1) Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1	AVERAGE SHORT-TERM DEBT	\$ 278,502	0.444%	\$ 1,237	
2	COMMITMENT FEE			2,073	
3	TOTAL SHORT-TERM DEBT	\$ 278,502		\$ 3,310	1.19%

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended March 31, 2013.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
AVERAGE ANNUALIZED LONG-TERM DEBT
Base Period: Twelve Months Ended July 31, 2013

Data: Base Period Forecasted Period FR 16(13)(j)
Type of Filing: Original Updated Revised Schedule J-3
Workpaper Reference No(s): _____ Witness: Waller

Line No.	Issue (A)	13 Mth Avg. Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$150,000,000	6.75%	\$10,125,000	
2	5.125% Senior Notes due Feb 2013	\$19,230,769	5.13%	985,577	
3	6.35% Sr Note, due 2017	\$250,000,000	6.35%	15,875,000	
4	8.50% Sr Note due 3/15/2019	\$450,000,000	8.50%	38,250,000	
5	4.95% Sr Note due 10/15/2014	\$500,000,000	4.95%	24,750,000	
6	5.95% Sr Note due 10/15/2034	\$200,000,000	5.95%	11,900,000	
7	5.50% Sr Notes, due 6/15/2041	\$400,000,000	5.50%	22,000,000	
8	4.15% Senior Note due 2043	\$269,230,769	4.15%	11,173,077	
9	4.524% Senior Notes due 2044	\$0	4.52%	0	
10	4.162% Senior Notes due 2024	\$0	4.16%	0	
11	6.67% MTN A1 due Dec 2025	\$10,000,000	6.67%	667,000	
12	Industrial Develop Revenue Bond 07/13	\$70,512	7.90%	5,570	
13	Total	\$2,248,532,050		\$135,731,224	
14					
15	Annualized Amortization of Debt Exp. & Debt Dsct.			\$7,591,495	
16	Less Unamortized Debt Discount	(\$4,102,034)			
17					
18					
19					
20					
21	Total LONG-TERM DEBT	\$2,244,430,017		143,322,719	6.39%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
EMBEDDED Cost of PREFERRED STOCK

FR 16(13)(j)
Schedule J-4
Sheet 1 of 1
Witness: Waller

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

Line No.	Dividend Rate, TYPE, PAR Amount	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate At Issue (G)	Annualized Dividends (H=GXB)
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Atmos Energy Corporation has no PREFERRED STOCK OUTSTANDING at this time.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
13 Month Average Capital Structure, Excluding Short-Term Debt
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(j)
Schedule J-1.1
Witness: Waller

PROPOSED RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	LONG-TERM DEBT		2,244,430	47.73%	6.39%	3.05%	2,467,420	48.17%	6.19%	2.98%
2	Total DEBT		2,244,430	47.73%		3.05%	2,467,420	48.17%		2.98%
3	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		2,457,641	52.27%	10.70%	5.59%	2,655,178	51.83%	10.70%	5.55%
5	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
6	Total Capital		4,702,071	100.00%		8.64%	5,122,598	100.00%		8.53%

CURRENT RATES

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			Forecasted Period				
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
7	LONG-TERM DEBT		2,244,430	47.73%	6.39%	3.05%	2,467,420	48.17%	6.19%	2.98%
8	Total DEBT		2,244,430	47.73%		3.05%	2,467,420	48.17%		2.98%
9	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
10	COMMON EQUITY		2,457,641	52.27%	8.50%	4.44%	2,655,178	51.83%	4.51%	2.34%
11	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	Total Capital		4,702,071	100.00%		7.49%	5,122,598	100.00%		5.32%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
13 Month Average Capital Structure, Including Short-Term Debt
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014

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

FR 16(13)(j)
Schedule J-1.2
Witness: Waller

Line No.	Class of Capital	Workpaper Reference (A)	PROPOSED RATES - Base Period				Forecasted Period			
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
1	SHORT-TERM DEBT		278,502	5.59%	1.19%	0.07%	278,502	5.16%	1.25%	0.06%
2	LONG-TERM DEBT		2,244,430	45.06%	6.39%	2.88%	2,467,420	45.68%	6.19%	2.83%
3	Total DEBT		2,522,932	50.65%		2.95%	2,745,922	50.84%		2.89%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		2,457,641	49.35%	10.70%	5.28%	2,655,178	49.16%	10.70%	5.26%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		4,980,574	100.00%		8.23%	5,401,100	100.00%		8.15%

Line No.	Class of Capital	Workpaper Reference (A)	CURRENT RATES - Base Period				Forecasted Period			
			Amount (B) \$000	Percent of Total (C) %	Cost Rate (D) %	Weighted Cost (E) %	Amount (F) \$000	Percent of Total (G) %	Cost Rate (H) %	Weighted Cost (I) %
8	SHORT-TERM DEBT		278,502	5.59%	1.19%	0.07%	278,502	5.16%	1.25%	0.06%
9	LONG-TERM DEBT		2,244,430	45.06%	6.39%	2.88%	2,467,420	45.68%	6.19%	2.83%
10	Total DEBT		2,522,932	50.65%		2.95%	2,745,922	50.84%		2.89%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		2,457,641	49.35%	9.22%	4.55%	2,655,178	49.16%	4.94%	2.43%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		4,980,574	100.00%		7.49%	5,401,100	100.00%		5.32%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Cost of Capital Summary
Thirteen Month Average as of November 30, 2014

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

FR 16(13)(j)
Schedule J-1
Witness: Waller

Line No.	Class of Capital	Workpaper Reference (A)	Amount (B) \$000	Percent of Total (C)	Cost Rate (D) %	Weighted Cost (E) %
<u>Proposed Capital Structure</u>						
1	LONG-TERM DEBT	J-3	\$ 2,467,420	48.17%	6.19%	2.98%
2	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
3	COMMON EQUITY		<u>2,655,178</u>	<u>51.83%</u>	10.70%	<u>5.55%</u>
4	Total Capital		<u>\$ 5,122,598</u>	<u>100.0%</u>		<u>8.53%</u>
<u>Capital Structure with Short-Term Debt</u>						
5	SHORT-TERM DEBT		\$ 278,502	5.2%	1.25%	0.06%
6	LONG-TERM DEBT	J-3	2,467,420	45.7%	6.19%	2.83%
7	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
8	COMMON EQUITY		<u>\$ 2,655,178</u>	<u>49.2%</u>	10.70%	<u>5.26%</u>
9	Total Capital		<u>\$ 5,401,100</u>	<u>100.0%</u>		<u>8.15%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
AVERAGE ANNUALIZED SHORT-TERM DEBT
as of November 30, 2014

Data: ___ Base Period ___ X ___ Forecasted Period
Type of Filing: ___ X ___ Original ___ Updated ___ Revised
Workpaper Reference No(s). _____

FR 16(13)(j)
Schedule J-2
Witness: Waller

	Issue	Amount Outstanding	Interest Rate	Effective Annual Cost	Composite Interest Rate
	(A)	(B) \$000	(C)	(D) \$000	(E=D/B)
1	AVERAGE SHORT-TERM DEBT (1)	278,502	0.4441%	1,237	
2	COMMITMENT FEE			2,237	
3	TOTAL SHORT-TERM DEBT	<u>278,502</u>		<u>3,474</u>	<u>1.25%</u>

NOTES:

(1) Interest Rate is the actual average rate for 12 Months Ended March 31, 2013.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
AVERAGE ANNUALIZED LONG-TERM DEBT
Forecasted Test Period: Twelve Months Ended November 30, 2014

Data: <input type="checkbox"/> Base Period <input checked="" type="checkbox"/> Forecasted Period					FR 16(13)(j)
Type of Filing: <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Revised					Schedule J-3
Workpaper Reference No(s)					Sheet 1 of 1
					Witness: Waller
Line No.	Issue (A)	13 Mth Average Amount Outstanding (B)	Interest Rate (C)	Effective Annual Cost (D)	Composite Interest Rate (E=D/B)
1	6.75% Debentures Unsecured due July 2028	\$ 150,000,000	6.75%	\$ 10,125,000	
2	5.125% Senior Notes due Feb 2013	-	5.13%	-	
3	6.35% Sr Note, due 2017	250,000,000	6.35%	15,875,000	
4	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
5	4.95% Sr Note due 10/15/2014	423,076,923	4.95%	20,942,308	
6	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
7	5.50% Sr Notes, due 6/15/2041	400,000,000	5.50%	22,000,000	
8	4.15% Senior Note due 2043	500,000,000	4.15%	20,750,000	
9	4.524% Senior Notes due 2044	76,923,077	4.52%	3,480,000	
10	4.162% Senior Notes due 2024	11,538,462	4.16%	480,231	
11	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
12	Industrial Develop Revenue Bond 07/13	-	7.90%	-	
13	Total	\$ 2,471,538,462		\$ 144,469,538	
14					
15	Annualized Amortization of Debt Exp. & Debt Dsct.			8,360,533	
16	Less Unamortized Debt Discount	(4,118,639)			
17					
18					
19					
20					
21	Total LONG-TERM DEBT	<u>\$ 2,467,419,823</u>		<u>\$ 152,830,071</u>	<u>6.19%</u>

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(k)
Page 1 of 1

REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (k) Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

RESPONSE:

Please see attachment FR_16(13)(k)_Att1, Schedule K.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(k)_Att1 - Schedule K.pdf, 3 Pages.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Comparative Financial Data
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014
and 10 Most Recent Calendar Years

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

FR 16(13)(k)
Schedule K

Witness: Schneider, Densman, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
1	<u>Plant Data: (\$000)</u>													
2	Plant in Service by functional class:													
3	Intangible Plant	776	664	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	901	901	901	901	901	901	901	901	907	907	907	907	907
5	Underground Storage	10,648	10,255	10,104	9,388	7,731	7,540	6,950	6,878	6,878	6,701	6,701	6,701	6,701
6	Transmission Plant	31,806	32,572	32,838	33,144	31,189	31,202	28,807	28,746	25,984	26,119	25,926	25,685	25,685
7	Distribution Plant	386,591	340,031	323,036	296,493	283,474	271,463	260,921	251,843	241,862	230,736	217,298	198,004	198,004
8	General Plant	34,748	31,708	15,238	16,000	15,103	14,696	15,422	15,185	14,116	16,263	15,788	15,820	15,820
9	Acquisition Adjustments													
10														
11	Gross Plant	465,471	416,132	382,243	356,054	338,526	325,930	312,829	303,661	289,875	280,854	266,748	247,245	247,245
12	Less: Accumulated depreciation	172,093	159,566	151,849	150,795	147,462	144,016	139,212	134,463	128,208	124,069	116,318	110,980	110,980
13	Net plant in Service	293,377	256,566	230,394	205,259	191,064	181,914	173,617	169,198	161,667	156,785	150,430	136,265	136,265
14														
15	Construction Work in Progress	8,542	8,497	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	2,134	4,727	4,727
16														
17														
18														
19														
20	Total CWIP	8,542	8,497	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	2,134	4,727	4,727
21														
22	Total	<u>301,919</u>	<u>265,063</u>	<u>236,400</u>	<u>208,565</u>	<u>198,261</u>	<u>186,765</u>	<u>178,832</u>	<u>171,095</u>	<u>165,240</u>	<u>158,768</u>	<u>152,564</u>	<u>140,992</u>	<u>140,992</u>
23														
24	% of Construction financed internally	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
25														
26														
27	<u>Capital structure: (Total Company)</u>													
28	<u>(based on year-end accounts)</u>													
29	Short-term debt (\$000)			570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809	0	118,595	118,595
30	Long-term debt (\$000)			1,956,305	2,208,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104	861,311	862,500	862,500
31	Preferred stock (\$000)													
32	Common equity (\$000)			2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754	1,648,098	1,602,422	1,133,459	857,517	857,517
33														
34	Total	<u>2,655,178</u>	<u>2,457,641</u>	<u>4,886,477</u>	<u>4,667,934</u>	<u>4,113,999</u>	<u>4,418,711</u>	<u>4,522,826</u>	<u>4,242,688</u>	<u>4,210,876</u>	<u>3,930,335</u>	<u>1,994,770</u>	<u>1,838,612</u>	<u>1,838,612</u>
35														
36	<u>Condensed Income Statement data: (\$000)</u>													
37	Operating Revenues	155,375	150,294	134,778	149,662	156,816	180,356	244,308	203,287	208,077	244,452	198,648	184,645	184,645
38	Operating Expenses (excludes Federal and State Taxes, includes gas cost)	138,144	127,325	112,027	126,219	136,649	176,587	224,348	187,733	194,747	225,449	176,630	162,560	162,560
39	State Income Tax (current)													
40	Federal Income Tax (current)													
41	Federal and State Income Tax - net	4,481	7,225	8,157	8,094	5,654	2,889	6,985	4,307	3,198	5,529	6,839	6,714	6,714

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Comparative Financial Data
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014
and 10 Most Recent Calendar Years

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

FR 16(13)(k)
Schedule K

Witness: Schneider, Densman, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
43	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Operating Income	12,750	15,743	14,594	15,349	14,513	10,880	12,976	11,247	10,132	13,474	15,179	15,371	
45	AFUDC	0	0	101	22	286	199	160	94	104	69	66	44	
46	Other Income net	1,624	1,859	2,046	2,657	1,748	2,278	2,529	1,547	1,732	1,206	1,033	1,128	
47	Income available for fixed charges	14,374	17,603	16,741	18,028	16,547	13,357	15,665	12,888	11,968	14,749	16,278	16,543	
48	Interest charges	7,335	6,254	5,612	5,792	6,270	6,633	6,138	6,155	6,782	6,097	5,414	6,605	
49	Net Income	7,039	11,349	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652	10,864	9,938	
50	Preferred dividends accrual	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
51	Earnings available for common equity	<u>7,039</u>	<u>11,349</u>	<u>11,129</u>	<u>12,236</u>	<u>10,277</u>	<u>6,724</u>	<u>9,527</u>	<u>6,733</u>	<u>5,186</u>	<u>8,652</u>	<u>10,864</u>	<u>9,938</u>	
52														
53	AFUDC - % of Net Income	0.00%	0.00%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%	0.61%	0.44%	
54	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%	0.61%	0.44%	
55														
56														
57														
58														
59	<u>Costs of Capital (1)</u>													
60	Embedded cost of short-term debt (%)	0.00%	1.19%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%	5.00%	3.30%	1.10%	1.70%	
61	Embedded cost of long-term debt (%)	6.19%	6.39%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%	6.10%	5.60%	6.90%	6.80%	
62	Embedded cost of preferred stock (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
63														
64	<u>Fixed Charge Coverage: (1)</u>													
65	Pre-Tax Interest Coverage	2.57	3.97	3.06	2.97	3.00	2.84	3.06	2.75	2.55	2.59	3.05	2.75	
66	Pre-Tax Interest Coverage (Excluding AFUDC)	2.57	3.97	3.04	2.95	2.99	2.80	3.12	2.81	2.62	2.64	3.11	2.78	
67	After Tax Interest Coverage	1.96	2.81	2.36	2.26	2.23	2.20	2.26	2.12	1.96	1.99	2.28	2.10	
68	SEC Coverage	2.54	3.90	2.84	2.78	2.78	2.55	2.76	2.69	2.50	2.54	2.95	2.84	
69	After Tax Interest Coverage (Excluding AFUDC)	1.96	2.81	2.35	2.24	2.21	2.16	2.31	2.16	2.01	2.02	2.32	2.13	
70	Indenture Provision Coverage	N/A	N/A											
71	After Tax Fixed Charge Coverage	3.95	6.11	2.21	2.13	2.08	2.18	2.15	2.04	1.89	1.92	2.16	1.99	
72														
73	<u>Stock and Bond Ratings: (1)</u>													
74	Moody's Bond Rating	N/A	Baa2	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3	Baa3	Baa3	Baa3	A3	
75	S&P Bond Rating	N/A	BBB	BBB+	BBB+	BBB+	BBB+	BBB	BBB	BBB	BBB	BBB	A-	
76	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
77	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
78														
79	<u>Common Stock Related Data: (1)</u>													
80	Shares Outstanding Year End (000)	N/A	N/A	90,240	90,296	90,164	92,552	90,814	89,326	81,739	80,539	62,800	51,476	
81	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012	54,416	46,496	
82	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72	1.58	1.54	
83	Dividends Paid Per Share (\$)	N/A	N/A	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24	1.22	1.20	
84	Dividends Declared Per Share (\$)	N/A	N/A	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24	1.22	1.20	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2013-00148
Comparative Financial Data
Base Period: Twelve Months Ended July 31, 2013
Forecasted Test Period: Twelve Months Ended November 30, 2014
and 10 Most Recent Calendar Years

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

FR 16(13)(k)
Schedule K

Witness: Schneider, Densman, Martin, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
86	Dividend Payout Ratio (Declared Basis) (%)	N/A	N/A											
87		N/A	N/A	58%	60%	61%	64%	65%	67%	70%	72%	77%	78%	
88	Market Price - High (Low)	N/A	N/A											
89	1st Quarter - High (\$)	N/A	N/A	35,400	31,720	30,060	27,880	29,460	33,010	28,360	27,430	24,990	23,630	
90	1st Quarter - Low (\$)	N/A	N/A	30,970	29,100	27,390	21,170	26,110	28,450	25,790	24,850	24,150	20,700	
91	2nd Quarter - High (\$)	N/A	N/A	33,150	34,980	29,520	25,950	28,960	33,000	27,000	29,090	26,860	24,200	
92	2nd Quarter - Low (\$)	N/A	N/A	30,600	31,510	26,520	20,200	25,090	30,630	26,100	28,190	24,320	20,950	
93	3rd Quarter - High (\$)	N/A	N/A	35,070	34,940	29,980	26,370	28,540	33,110	27,910	28,870	26,050	25,450	
94	3rd Quarter - Low (\$)	N/A	N/A	30,910	31,340	26,410	22,810	25,810	29,380	26,000	25,940	23,680	21,430	
95	4th Quarter - High (\$)	N/A	N/A	36,940	34,320	29,810	28,800	28,250	30,660	29,110	29,760	25,860	25,070	
96	4th Quarter - Low (\$)	N/A	N/A	34,940	28,870	26,820	24,650	25,490	26,470	27,960	28,230	24,610	23,200	
97	Book Amount Per Share (Year-end) (\$)	N/A	N/A	25.877	24.880	23.570	23.759	22.820	22.469	20.304	19.900	18.050	16.660	
98														
99	(1) Based on fiscal year-end of parent company													
100														
101	<u>Rate of Return Measures (1)</u>													
102	Return On Common Equity (Average)	N/A	N/A	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%	8.9%	9.0%	9.1%	9.9%	
103	Return On Total Capital (Average)	0.5%	0.6%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%	3.9%	3.9%	4.8%	4.7%	
104	Return On Net Plant in Service (Average)	4.3%	6.1%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%	4.2%	4.6%	5.2%	4.8%	
105														
106	<u>Other Financial and Operating Data:</u>													
107	Mix of Sales: (MMcf)													
108	Residential	10,297	9,809	8,433	10,187	10,735	10,261	10,855	10,385	9,751	11,112	10,904	11,868	
109	Commercial	4,564	4,404	3,972	4,642	5,049	4,659	5,017	4,793	4,642	5,362	4,894	5,127	
110	Industrial	685	651	995	821	724	960	1,715	1,757	1,327	2,268	1,764	2,297	
111	Public authority & Other Sales	1,121	1,097	980	1,111	1,192	1,176	1,253	1,195	1,261	1,479	1,462	1,484	
112	Unbilled	0	0											
113	Total Mix of Sales	16,667	15,971	14,380	16,761	17,700	17,056	18,839	18,130	16,982	20,221	19,024	20,776	
114														
115	Mix of Fuel: (MMcf)													
116		0	0	0	0	0	0	0	0	0	0	0	0	
117	Other	16,984	16,274	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589	19,599	23,593	
118														
119	Total MIX of Fuel (2)	16,984	16,274	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589	19,599	23,593	
120														
121	Composite Depreciation Rate	3.48%	3.32%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%	3.70%	3.74%	3.67%	3.51%	

(1) Based on fiscal year-end of parent company, except for Base Period & Test Period which are based on Atmos Energy Corporation, Kentucky.

(2) Kentucky gas purchases by accounting month.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(I)
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REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (I) A narrative description and explanation of all proposed tariff changes;

RESPONSE:

A narrative description and explanation of all proposed tariff changes is provided in the Direct Testimony of Mark Martin, Vice President - Rates & Regulatory Affairs, Kentucky/Mid-States Division.

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Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
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REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (m) A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes; and

RESPONSE:

Please see attachment FR_16(13)(m)_Att1 for the revenue statistics.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(m)_Att1 - Revenue Statistics.pdf, 2 Pages.

Atmos Energy Corporation
Case No. 2013-00148
REVENUE STATISTICS - Total Company
For the BASE PERIOD ending July 31, 2013

Line No.	Description	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)						
2														
3	Residential Sales	\$ 2,974	\$ 2,790	\$ 4,708	\$ 9,039	\$ 11,473	\$ 15,561	\$ 12,181	\$ 10,321	\$ 7,657	\$ 5,165	\$ 3,591	\$ 3,277	\$ 88,737
4	Commercial Sales	1,464	1,361	2,200	3,085	4,335	6,145	4,856	3,892	2,984	2,271	1,746	1,629	35,968
5	Industrial Sales	396	393	429	441	462	656	671	390	215	222	177	147	4,599
6	Public Authority Sales	214	213	473	734	1,058	1,336	1,086	899	648	419	269	242	7,592
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	0
9	Total Sales	5,048	4,757	7,810	13,298	17,327	23,699	18,795	15,503	11,505	8,077	5,783	5,295	136,896
11	Transportation	862	831	1,010	1,049	1,053	1,244	1,111	978	915	923	879	835	11,692
12	Other Revenue	96	99	165	168	167	182	220	173	140	114	95	87	1,706
14	Total Operating Revenues	6,006	5,687	8,984	14,515	18,547	25,126	20,126	16,654	12,560	9,114	6,757	6,217	150,294
15	Purchase Gas Costs	1,912	1,629	3,941	8,617	11,274	16,755	13,028	10,317	7,059	4,363	2,468	2,077	83,439
17	Gross Profit	4,095	4,059	5,043	5,898	7,273	8,370	7,098	6,337	5,501	4,752	4,289	4,140	66,855
20	Mef by Customer Class (000's)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)						
22	Residential Sales	174	146	307	859	1,218	1,921	1,867	1,330	895	425	203	159	9,504
23	Commercial Sales	165	156	216	354	497	796	789	538	390	238	164	149	4,451
24	Industrial Sales	100	102	105	92	86	116	117	67	37	35	27	23	907
25	Public Authority Sales	30	31	54	95	134	194	193	140	98	53	31	27	1,080
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Total Sales	468	435	683	1,400	1,934	3,028	2,966	2,075	1,420	750	425	358	15,942
30	Transportation	1,907	2,081	1,978	2,235	2,257	2,252	2,737	2,214	2,128	2,135	2,027	1,948	25,900
32	Total Deliveries	2,375	2,517	2,660	3,636	4,191	5,280	5,703	4,289	3,548	2,885	2,452	2,305	41,842

Atmos Energy Corporation
Case No. 2013-00148
REVENUE STATISTICS - Total Company
For the TEST YEAR ending November 30, 2014

Line No.	Description	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Revenue by Customer Class (000's)													
2														
3	Residential Sales	\$ 12,192	\$ 15,165	\$ 14,857	\$ 11,193	\$ 8,237	\$ 5,116	\$ 3,557	\$ 3,246	\$ 3,244	\$ 3,267	\$ 4,719	\$ 7,696	\$ 92,489
4	Commercial Sales	4,582	5,509	5,400	4,243	3,243	2,262	1,746	1,631	1,627	1,641	2,122	3,128	37,134
5	Industrial Sales	540	845	605	438	241	222	177	147	212	214	236	398	4,275
6	Public Authority Sales	1,102	1,345	1,317	971	699	407	262	235	234	237	376	652	7,837
7	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
8														
9	Total Sales	18,416	22,864	22,178	16,846	12,421	8,007	5,741	5,259	5,317	5,359	7,452	11,875	141,735
10														
11	Transportation	1,050	1,189	1,104	978	915	923	879	835	894	872	1,029	1,066	11,735
12	Other Revenue	211	242	238	184	147	114	94	86	98	107	184	199	1,904
13														
14	Total Operating Revenues	19,678	24,295	23,519	18,007	13,484	9,044	6,715	6,181	6,310	6,337	8,665	13,140	155,375
15	Purchase Gas Costs	13,031	16,778	16,186	11,692	7,997	4,305	2,434	2,047	2,112	2,166	3,907	7,611	90,265
16														
17	Gross Profit	6,647	7,517	7,333	6,315	5,486	4,739	4,281	4,134	4,198	4,172	4,758	5,529	65,110
18														
19														
20	Mcf by Customer Class (000's)													
21														
22	Residential Sales	1,457	1,892	1,849	1,312	882	417	198	155	154	159	364	799	9,638
23	Commercial Sales	581	717	702	531	385	236	164	149	148	152	218	365	4,349
24	Industrial Sales	86	129	92	67	37	35	27	23	33	34	36	62	661
25	Public Authority Sales	155	191	187	135	95	51	30	26	26	26	46	87	1,053
26	Unbilled	-	-	-	-	-	-	-	-	-	-	-	-	-
27														
28	Total Sales	2,279	2,928	2,830	2,045	1,400	739	418	352	361	371	665	1,313	15,701
29														
30	Transportation	2,271	2,706	2,444	2,214	2,128	2,135	2,027	1,948	2,126	2,026	2,288	2,302	26,615
31														
32	Total Deliveries	4,550	5,635	5,274	4,259	3,527	2,874	2,445	2,300	2,487	2,396	2,953	3,614	42,315

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Atmos Energy Corporation, Kentucky Division
Forecasted Test Period Filing Requirements
MFR FR 16(13)(n)
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REQUEST:

- (13) Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:
- (n) A typical bill comparison under present and proposed rates for all customer classes.

RESPONSE:

Please see attachment FR_16(13)(n)_Att1 for the bill comparison.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, FR_16(13)(n)_Att1 - Bill Comparison.pdf, 1 Page.

FR 16(13)(n)

Atmos Energy Corporation
Case No. 2013-00148
TYPICAL BILL COMPARISON UNDER PRESENT
AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

Line No.	Description	Average Monthly Usage, Mcf (1)	Average Bill (2) Under Present Rates	Average Bill (2) Under Proposed Rates	Increase / Decrease
		(a)	(b)	(c)	(d)
1	Residential	5.2	\$50.92	\$55.42	\$4.50
2					
3	Commercial	20.8	\$181.23	\$195.72	\$14.49
4					
5	Industrial	196.6	\$1,384.08	\$1,451.92	\$67.84
6					
7	Public Authority	55.7	\$423.02	\$451.98	\$28.96

- (1) Based on total annual Mcf requirements by class, divided by average number of customers, as projected for the test year ending November 30, 2014.
- (2) The basis for gas costs in both present and proposed rates is based on the Company's Gas Cost Adjustment for May 2013, approved by the Commission in Case 2013-00123.

The impact on each customer's average bill will vary according to individual consumption and service type. The above calculations relate to firm sales service customers (G-1).

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REQUEST:

- (15) A request for waiver of provisions of these filing requirements shall establish the specific reasons for the request. The commission shall grant the request for waiver upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider:
- (a) If other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application;
 - (b) If the information that is the subject of the waiver request is normally maintained by the utility or reasonably available to it from the information that it maintains; and
 - (c) The expense to the utility in providing the information that is the subject of the waiver request.

RESPONSE:

In its last rate case, Case No. 2009-00354, Atmos Energy filed fiscal year rather than calendar year data. After discussions with Staff, it was determined that it would be more efficient to provide fiscal year data rather than calendar year data as Atmos Energy maintains its budgets and managerial data by fiscal year. Atmos Energy's fiscal year runs October through September. The fiscal year data will provide more information for the Commission to review because the Company is providing an additional fiscal year of data. For example, where a filing requirement may request three (3) years of calendar data, Atmos Energy has provided four (4) years of fiscal data. Because Staff agreed to the use of fiscal year data versus calendar year data in the previous rate case, Atmos Energy has filed its data in conformity therewith.

Pursuant to this filing requirement, Atmos Energy specifically requests a waiver, to the extent that it is necessary, pertaining to its response to any of the filing requirements and subparts, including but not limited to the following:

- FR 16(12)(b)
- FR 16(12)(f)
- FR 16(12)(g)
- FR 16(12)(h)
- FR 16(12)(u)(1)
- FR 16(13)(i)
- FR 16(13)(k)