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March 4, 2016

James Gardner
Acting Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2015-00343

Dear Mr. Gardner:

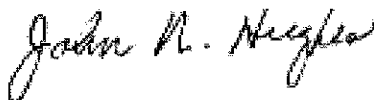
Atmos Energy Corporation submits its responses to the Commission's Second Data Request, a petition for confidentiality for certain responses to the Commission's and Attorney General's responses and a motion to deviate from the E-Filing requirements. I certify that the electronic documents are true and correct copies of the original documents.

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

Submitted By:

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

And



John N. Hughes
124 West Todd St.
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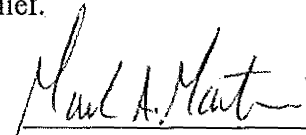
Attorneys for Atmos Energy Corporation

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

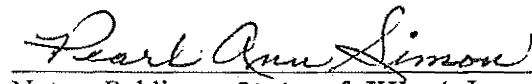


Mark A. Martin

STATE OF KENTUCKY
COUNTY OF DAVIESS

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 1st day of March, 2016.

PEARL ANN SIMON
NOTARY PUBLIC
KENTUCKY, STATE AT LARGE
MY COMMISSION EXPIRES 09-26-17
NOTARY ID 496385



Notary Public - State of KY at Large
My Commission Expires: Sept. 26, 2017
Notary ID: 496385

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

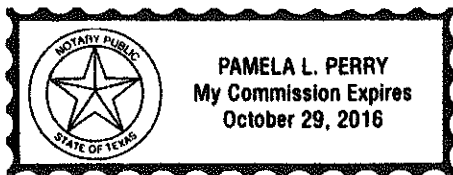
AFFIDAVIT

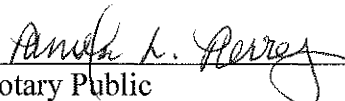
The Affiant, Pace McDonald, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.


Pace McDonald

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Pace McDonald on this the 3rd day of March, 2016.




Notary Public
My Commission Expires: 10-29-16

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.




Paul H. Raab

STATE OF Maryland
COUNTY OF Montgomery

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 1st day of March, 2016.





Notary Public
My Commission Expires: 05/13/2019

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

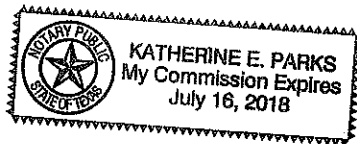
AFFIDAVIT

The Affiant, Jason L. Schneider, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

Jason L. Schneider
Jason L. Schneider

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jason L. Schneider on this the 1st day of March, 2016.



Katherine E. Parks
Notary Public
My Commission Expires: 7/16/18


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

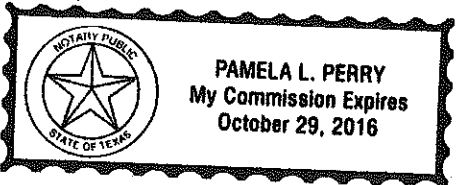
The Affiant, Gary L. Smith, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

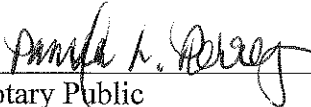


Gary L. Smith

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gary L. Smith on this the 1st day of March, 2016.





Notary Public
My Commission Expires: 10-29-16

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, James H. Vander Weide, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

James H. Vander Weide
James H. Vander Weide

STATE OF NC
COUNTY OF Durham

SUBSCRIBED AND SWORN to before me by James H. Vander Weide on this the 29 day of February, 2016.

CHRISTIANA S CHAMBERLAIN
Notary Public
Durham Co., North Carolina
My Commission Expires Sept. 10, 2019

Christina S Chamberlain
Notary Public

My Commission Expires: 9/10/19


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

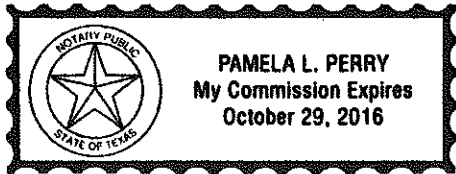
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

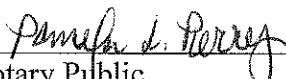


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 2nd day of March, 2016.





Notary Public
My Commission Expires: 10-29-16

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2015-00343
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Dane A. Watson, being duly sworn, deposes and states that the attached responses to Commission Staff's second request for information are true and correct to the best of his knowledge and belief.

Dane A. Watson

Dane A. Watson

STATE OF TEXAS
COUNTY OF COLLIN

SUBSCRIBED AND SWORN to before me by Dane A. Watson on this the 29 day of ~~March~~, 2016.
February



Laura Solano

Notary Public

My Commission Expires: 5/12/2019

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-01
Page 1 of 1

REQUEST:

Refer to Atmos's proposed tariff, First Revised Sheet No. 40, which sets out the proposed language change in the Economic Development Rider ("EDR") tariff.

- a. Explain in detail the circumstances giving rise to the proposed change for the contract term to be "at least" twice the length of the discount period.
- b. Absent the proposed change, describe how Atmos's provision of service to an EDR customer following expiration of the EDR contract would be different from what is now contemplated.
- c. Explain how the proposed language change benefits Atmos, the EDR customer, and other customers.

RESPONSE:

- a) The current language of the EDR states the contract "shall" be twice the length of the discount period. Under this language the Company believes the longest term any EDR contract could be is limited to 8 years, depending on the length of the discount period. The "at least" language would allow the customer to still gain up to four years of the discount offered, but could allow the term of the agreement to be longer than 8 years if both parties should agree.
- b) The service to the EDR customer would in all likelihood remain the same, but could result in more negotiations and contracts being required between the Company and Customer due to the limits on the term currently allowed. In addition, the longer terms allow the Company and Customer both security and the ability to more efficiently plan capacity and delivery requirements for their natural gas needs.
- c) The proposed language simply allows the Company and Customer to contract for large volume service requirements for longer terms beyond the EDR discount period should both parties agree. This language allows both the Company and the Customer longer term security in that their capacity requirements are contracted for and that there is an agreement in place to cover their large volume service requirements. Other customers also benefit from these arrangements in that more large volume service customers are committed to the same system.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-02
Page 1 of 1

REQUEST:

Refer to Atmos's proposed tariff, First Revised Sheet Nos. 48 and 55, which set out the proposed changes in Interruptible and Firm Transportation Services' cash-out provisions. Explain in detail the circumstances giving rise to the proposed change in T-3 and T-4 cash-out percentages and the addition of Natural Gas Week indices for the cash-out pricing. The explanation should include example calculations showing the impact on T-3 and T-4 customers at different levels of positive and negative imbalances.

RESPONSE:

As stated in Mr. Martin's testimony on page 16, lines 14-23, and page 17, lines 1-8:

"The Company is proposing to more appropriately reflect interstate pipeline tariff language and industry pricing within its cashout methodology. Currently, the Company's tariff indicates that a transportation customer's imbalance is cashed out using the pricing of the associated pipeline. While this has worked fine in the past when pipelines' cashout pricing was less complex, changes in pipeline tariffs require the Company to propose changes that are fairer for all parties. As such, the Company is proposing to adopt Natural Gas Week (NGW) indices for the cashout pricing. This proposed change improves the consistency of the Company's tariffs within the Kentucky/Mid-States (KMD) division. The Company utilizes NGW indices for cashout pricing in Tennessee and will be proposing the same change in Virginia as well. Finally, this proposed change improves the understandability of the cashout methodology. This proposed change improves consistency of KMD tariffs as the proposed tiers are already in place in Tennessee and Virginia as well as improves consistency with connecting pipelines' tiers as both Texas Gas and Tennessee Gas Pipeline have the same proposed tiers."

Also, please see Attachment 1 for an example calculation.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-02_Att1 - Cashout Example.xlsx, 3 Pages.

Respondent: Mark Martin

Atmos Energy Corporation - Kentucky
Response to Staff Data Request 2-2

Example Imbalance Proposed vs Current Tariff, for Cashout Dec15 Production Month

assumption:

Customer brings in gas from Tennessee Gas Pipeline (TGP) with an imbalance of 1,000 Mcf, which is a 25% imbalance.

Example provided for both a positive imbalance and a negative imbalance.

nom'd	usage	neg. lmb.
4,000	5,000	-1,000

nom'd	usage	pos. lmb.
4,000	3,000	1,000

Proposed Tariff uses the NGW TGP Z0 Hi or Low price, plus TGP commodity & fuel.

<u>% of Imbalance</u>	<u>for negative lmb.</u>	HI	charge	<u>for positive lmb.</u>	LOW	credit		
0% up to 5%	(200)	100%	\$ 2.2214	\$ (444)	200	100%	\$ 1.3791	\$ 276
5% up to 10%	(200)	115%	\$ 2.5546	\$ (511)	200	85%	\$ 1.1722	\$ 234
10% up to 15%	(200)	130%	\$ 2.8878	\$ (578)	200	70%	\$ 0.9654	\$ 193
15% up to 20%	(200)	140%	\$ 3.1100	\$ (622)	200	60%	\$ 0.8275	\$ 165
20% and over	(200)	150%	\$ 3.3321	\$ (666)	200	50%	\$ 0.6896	\$ 138
	<u>(1,000) Mcf</u>		<u>\$ (2,821)</u>		<u>1,000 Mcf</u>		<u>\$ 1,007</u>	

Current Tariff uses the TGP pipeline average cashout rate for the month, plus commodity & fuel.

<u>% of Imbalance</u>	<u>for negative lmb.</u>	avg	charge	<u>for positive lmb.</u>	avg	credit		
0% up to 5%	(200)	100%	\$ 1.5088	\$ (302)	200	100%	\$ 1.5088	\$ 302
5% up to 10%	(200)	110%	\$ 1.6597	\$ (332)	200	90%	\$ 1.3579	\$ 272
10% and over	(600)	120%	\$ 1.8106	\$ (1,086)	600	80%	\$ 1.2070	\$ 724
	<u>(1,000) Mcf</u>		<u>\$ (1,720)</u>		<u>1,000 Mcf</u>		<u>\$ 1,298</u>	

PROPOSED Kentucky Monthly Cashout Price Template

Month **December** **2015**

		NGW Index Price	Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Texas Gas-Avg Zone SL-2 HI	\$ 2.3500	\$0.0460	2.30%	\$0.0553	\$0.0014	\$2.4527	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg Zone SL-2 LOW	\$ 1.4200	\$0.0460	2.30%	\$0.0334	\$0.0014	\$1.5008	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg Zone SL-3 HI	\$ 2.3500	\$0.0490	2.30%	\$0.0553	\$0.0014	\$2.4557	NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg Zone SL-3 LOW	\$ 1.4200	\$0.0490	2.30%	\$0.0334	\$0.0014	\$1.5038	NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg Zone SL-4 HI	\$ 2.3500	\$0.0614	2.54%	\$0.0612	\$0.0014	\$2.4740	NNS ZN SL-4 Com, Fuel zone North
KY	KY-Texas Gas-Avg Zone SL-4 LOW	\$ 1.4200	\$0.0614	2.54%	\$0.0370	\$0.0014	\$1.5198	NNS ZN SL-4 Com, Fuel zone North
		NGW Index Price	Tenn Gas Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Tennessee Gas Pipeline-Zone 2 HI	\$ 2.1400	\$0.0483	1.46%	\$0.0317	\$0.0014	\$2.2214	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)
KY	KY-Tennessee Gas Pipeline-Zone 2 LOW	\$ 1.3100	\$0.0483	1.46%	\$0.0194	\$0.0014	\$1.3791	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)

Notes: Input to be entered in calls with Blue font.
 Yellow shaded cells still need to be updated (pipe report not yet available).
 Atmos Kentucky Tariff indicates the Index Price for the cashout calculation shall be sourced from the cashout index price in effect for the transporting pipeline, or as filed with the Commission by Atmos.

Current Kentucky Monthly Cashout Price Template

Month **December** **2015**

		Pipeline Index Price	Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Texas Gas-Avg Zone SL-2	\$ 1.8590	\$0.0460	2.30%	\$0.0438	\$0.0014	\$1.9502	NNS ZN SL-2 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 3	\$ 1.8590	\$0.0490	2.30%	\$0.0438	\$0.0014	\$1.9532	NNS ZN SL-3 Com, Fuel zone Middle
KY	KY-Texas Gas-Avg ZoneSL- 4	\$ 1.8590	\$0.0614	2.54%	\$0.0484	\$0.0014	\$1.9702	NNS ZN SL-4 Com, Fuel zone North
		Pipeline Index Price	Tenn Gas Pipeline Commodity Charge	Fuel Percent	Calculated Fuel Charge	ACA	Total amt to enter into TBS	
KY	KY-Tennessee Gas Pipeline-Zone 2-Avg	\$ 1.4378	\$0.0483	1.46%	\$0.0213	\$0.0014	\$1.5088	Zn 0-2 Max Com Rate (sheet 15) + EPCR (sheet 32) and fuel % (sheet 32)

Notes: Input to be entered in cells with Blue font.
 Yellow shaded cells still need to be updated (pipe report not yet available).
 Atmos Kentucky Tariff indicates the Index Price for the cashout calculation shall be sourced from the cashout index price in effect for the transporting pipeline, or as filed with the Commission by Atmos.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-03
Page 1 of 1

REQUEST:

Refer to the notice of publication filed with the Commission on December 14, 2015. Confirm whether *The Paducah Sun* published Atmos's rate notice four times, as indicated in the notice of publication, rather than the required three times, and if that is so, state whether the fourth publication resulted in any additional cost to Atmos and provide the amount of additional cost, if any.

RESPONSE:

The Paducah Sun did publish the rate notice a total of four times. On December 6, 2015, the production department at The Paducah Sun reduced the size of the ad and altered the original appearance. The notice was run again on December 11, 2015 at the correct size. The correction was run at no additional cost to Atmos Energy.

Respondent: Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-04
Page 1 of 1

REQUEST:

Refer to Atmos's application, Filing Requirement ("FR") 16(7)(f).

- a. Confirm that the Shelbyville construction project is part of Atmos's Pipe Replacement Program ("PRP").
- b. Explain whether the project started in October of 2015 as planned.

RESPONSE:

- a) The Shelbyville 8" lateral project is not part of the Pipe Replacement Program ("PRP"). This project is for the general reinforcement of the Shelbyville distribution system. The Company's existing infrastructure to the east and north of Shelbyville is currently operating at capacity.
- b) Preliminary engineering work on the project has begun as well as the acquisition of land rights and ordering of materials. As of February 21, 2016, the Company has invested \$972,447.06.

Respondent: Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-05
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(b), Attachment 1, Schedule B.2.F, page 2, lines 57 and 58.

- a. Explain whether there are rights-of-way costs applicable to account 37601, Mains- Steel, and account 37602, Mains- Plastic.
- b. If the answer to part a. of this request is yes, indicate in what 300 level account(s) the costs are included, and explain whether the rights-of-way costs are being depreciated.

RESPONSE:

- a) As of January 2016, there are no right-of-way costs in account 37601-Mains-Steel & account 37602 Mains-Plastic.
- b) Rights-of-Way costs are included in other accounts for Division 009. Specifically these costs related to 37601 and 37602 are in account 37402 Land Rights with a proposed depreciation rate of 1.46%

Respondent: Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-06
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(b), Attachment 1, Schedule 8.3.F, page 1, line 9, column K. Explain why the balance of accumulated depreciation and amortization for account 33202, Tributary Lines, is negative.

RESPONSE:

In January 2015, there were retirements of \$259,111 and transfer to a distribution account for the amount of \$259,726.65. The transactions caused the accumulated depreciation to have a negative balance. However, upon approval of the Kentucky Direct Depreciation Study labeled "Exhibit DAW-2" in Mr. Watson's Direct Testimony, the Company will reallocate the accumulated depreciation and address any negative amounts.

Respondents: Greg Waller and Dane Watson

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-07
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(b), Attachment 1, Schedule B.3.F, page 3, line 86, column K. Explain why the balance of accumulated depreciation and amortization for account 39705, Miscellaneous Equipment, is negative.

RESPONSE:

In May 2014, the remaining account balance for Account 39705 was retired and was not yet fully depreciated, thus creating a negative accumulated depreciation amount. However, upon approval of the Kentucky Direct Depreciation Study labeled "Exhibit DAW-2" in Mr. Watson's Direct Testimony, the Company will reallocate the accumulated depreciation and address any negative amounts.

Respondents: Greg Waller and Dane Watson

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-08
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(b), Attachment 1, Schedule B.3.F, page 7, line 198, column K. Explain why the balance of accumulated depreciation for account 39700, Communication Equipment, is negative.

RESPONSE:

In December 2011, \$11,941,490 was retired and in April 2012 \$12,143,843 was retired. Upon retirement the assets were not fully depreciated, which caused the accumulated depreciation to have a negative balance. In January 2016, the Company addressed this issue by reallocating the accumulated reserve amongst 300-level plant accounts in Shared Services. There is no net impact related to this adjustment in Account 108.

Respondents: Greg Waller and Dane Watson

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-09
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(b), Attachment 1, WP 8.4.1 F, page 1, lines 4 and 5.

- a. Identify and describe the types of materials or supplies included in account 1540, Plant Materials and Operating Supplies, and explain why the balances do not change from month to month.
- b. Explain why the monthly balances in account 1630, Stores Expense Undistributed, are negative and do not change from month to month. Also, identify and describe the types of transactions in the monthly balances.

RESPONSE:

- a) The balance was forecasted by calculating the average of the actual balances from the six months of historical data included in the base period (March - August 2015) and held constant for the duration of the forward looking test period. Upon further review, the actual balance was reduced to zero in August 2015 and has remained zero since that time. Therefore, it is appropriate to adjust the forecast from \$4,636 to zero.
- b) Stores Overhead costs are capitalized and debited to Account 1630 at a specified rate as determined from the Business Unit Finance team and Dallas Shared Services Procurement team. Once that rate is determined, positive expenditures that are incurred on a capital project generate a debit amount to the capital project (account 1070) in the rate division that the project is established (typically the state level, or rate division 009 in the case of Kentucky) and the offsetting credit is to account 1630, also in the rate division that the project is established.

Shared Services also incurs inventory costs and debits account 1630 (credit cash). That amount is then distributed to account 1630 in the business unit (such as the Kentucky/Mid-States Division) in the division's general office (rate division 091). It is not specific to the rate division or state. Thus, for Stores Overhead costs originating in Shared Services, the debit is recorded in the General Office (Division 091) while the offsetting credit (negative) balance is in Division 009 (KY).

Respondents: Greg Waller and Jason Schneider

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-10
Page 1 of 2

REQUEST:

Refer to Atmos's application, FR_16(8)(c), Attachment 1, Schedule C.2.2 B 02, page 1, lines 12-14.

- a. Explain why the balance in account 9200, A&G - Administrative & General Salaries, Division 002, is a negative \$27,281,230. Also, identify and describe the types of transactions included in the balances.
- b. Identify and describe the types of transactions included in account 9220, A&G - Administrative Expense Transferred - Credit, which has a negative balance of \$82,411,661.
- c. The Federal Energy Regulatory Commission Uniform System of Accounts ("USoA") Prescribed for Natural Gas Companies states that Account 922 " ... shall be credited with administrative expenses recorded in accounts 920 and 921 which are transferred to construction costs or to non-utility accounts." Given this description, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

RESPONSE:

- a) Shared Services capitalized overhead is recorded to account 9200-04863 as a credit and account 1070 (CWIP) as a debit. This credit to account 9200-04863, which is for all Shared Services capitalized overhead, results in account 9200 showing negative balances. The remaining charges recorded to account 9200 are primarily for administrative salaries and wages for employees working in the Shared Services general office (Div 002).
- b) Account 9220 is used to allocate operation and maintenance expenses from the general offices to the business units and rate divisions. As the operation and maintenance expenses from Shared Services are allocated to the business units through the allocation factors, the allocated amounts are credited to Shared Services account 9220 and debited to account 9220 in the business units receiving the allocation. Thus, account 9220 in Shared Services will have negative (credit) balances.
- c) Shared Services, which provides administrative general office support throughout the enterprise and customer support to our distribution operations, has been set-up as a separate company (Co 10) in our operations ("company," as used here, designates operating divisions and Shared Services, which are not separate legal entities). As noted in the response to subpart (b), operation and maintenance expenses incurred in Shared Services are allocated to the business

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-10
Page 2 of 2

units through account 9220 regardless of the original account to which expenses were booked.

To better track our costs, we do not record all Shared Services expenses to accounts 9200 and 9210 only but try to match the expense to the most appropriate FERC account. For example, we record pension, postretirement, medical, dental and other expenses related to employee benefits in account 9260 which we believe is consistent with the FERC Uniform System of Accounts definition for that account. Thus, account 9220, which is used to allocate Shared Services operation and maintenance expenses (from all FERC accounts) to the business units will have a balance that is larger than the sum of accounts 9200 and 9210 alone.

Respondents: Jason Schneider and Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-11
Page 1 of 1

REQUEST:

Refer to Atmos's application, FR_16(8)(c), Attachment 1, Schedule C.2.2 F 02, page 1, lines 12-14.

- a. Explain why the balance in account 9200, A&G -Administrative & General Salaries, Division 002, is a negative \$19,244,080. Also, identify and describe the types of transactions included in the balances.
- b. Identify and describe the types of transactions included in account 9220, A&G - Administrative Expense Transferred - Credit, which has a negative balance of \$94,584,543.
- c. Given the description of account 922 in the USoA cited in an earlier request, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

RESPONSE:

- a) Please see the Company's response to Staff DR No. 2-10 subpart (a).
- b) Please see the Company's response to Staff DR No. 2-10 subpart (b).
- c) Please see the Company's response to Staff DR No. 2-10 subpart (c).

Respondents: Jason Schneider and Greg Waller

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Refer to Atmos's application, FR_16(8)(c), Attachment 1, Schedule C.2.2 F 12, page 1, lines 9-11.

- a. Identify and describe the types of transactions included in account 9220, A&G - Administrative Expense Transferred - Credit, Division 012, which has a negative balance of \$52,209,787.
- b. Given the description of account 922 in the USoA cited in an earlier request, explain why the amount credited in Account 9220 significantly exceeds the net balance of accounts 9200 and 9210.

RESPONSE:

- a) Please see the Company's response to Staff DR No. 2-10 subpart (b).
- b) Please see the Company's response to Staff DR No. 2-10 subpart (c).

Respondents: Jason Schneider and Greg Waller

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-13
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REQUEST:

Refer to Atmos's application, FR_16(8)(c), Attachment 1, Schedule C.2.2 F 91, page 1, line 27. Explain the levels of the monthly balances in account 9200, A&G - Administrative & General Salaries, and identify and describe the types of transactions that are included in the balances.

RESPONSE:

As described in the Company's response to Staff DR No. 2-10 subpart (a), Shared Services capitalized overhead is recorded to account 9200-04863 as a credit and account 1070 (CWIP) as a debit. Nearly all of this Shared Services capitalized overhead is recorded to the Shared Services Overhead Project within CWIP where it is then allocated across our regulated operations based on capital project activity. However, for Shared Services capitalized overhead specific to a certain business unit, such as Kentucky/Mid-States, the Shared Services capitalized overhead is debited to the overhead project for that business unit (ie, the Kentucky/Mid-States Overhead Project) where it is then allocated to capital projects within that business unit only. The corresponding credit is charged to account 9200-04863 in that same business unit. For the historical months of the base year, the only activity recorded to account 9200 in Div 091 were these capitalization credits which is causing the account to show small negative balances.

Respondent: Greg Waller

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REQUEST:

Refer to Atmos's application, FR_16(8)(c). Schedule C.2.1 F, page 4.

- a. Identify the accounts into which allocations from the Kentucky I Mid-States General Office and the Atmos Shared Services Unit are recorded.
- b. Provide the amounts from each centralized services division, as recorded or as will be recorded, in each Atmos-Kentucky account in both the base period and test period.

RESPONSE:

- a) Operation and Maintenance expenses are allocated to Kentucky from the following general offices:

Kentucky/Mid-States General Office (Div 091) through account 9220-09341
Shared Services Customer Support (Div 012) through account 9220-41131
Shared Services General Office (Div 002) through account 9220-41132

- b) Please see Attachment 1. The amounts provided for March 2015 through August 2015 are the actual amounts. The amounts provided for the months after August 2015 are forecasted. The attachment presents the amounts for the base period as originally filed by the Company. For the actual amounts updated through January 2016, please see the Company's supplemental response to Staff DR No. 1-45 filed on February 18, 2016.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-14_Att1 - Allocated O&M Charges to Kentucky.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 General Office O&M Allocations to Kentucky
 Base Period and Test Period

Account	Description	Actual Mar-15	Actual Apr-15	Actual May-15	Actual Jun-15	Actual Jul-15	Actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total Base Year
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	Div 091 Allocation	371,038	385,720	451,607	354,252	851,251	342,625	499,638	449,924	492,082	496,151	499,680	503,901	5,497,869
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	Div 012 Allocation	287,194	287,409	285,280	280,347	304,829	270,677	243,194	245,057	234,206	255,338	234,869	230,896	3,159,308
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	Div 002 Allocation	390,748	334,652	374,833	329,559	805,469	(109,868)	353,515	411,554	387,281	434,918	368,714	330,967	4,413,042
		1,048,979	1,007,782	1,111,531	964,157	1,761,550	503,334	1,096,347	1,106,535	1,113,571	1,186,407	1,104,263	1,085,764	13,070,219

Account	Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total Test Year
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	Div 091 Allocation	477,583	529,379	458,203	551,734	465,041	506,904	513,562	514,502	518,724	513,306	480,224	529,896	6,070,057
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	Div 012 Allocation	242,150	241,330	250,728	239,969	254,681	243,389	265,363	244,051	240,078	261,258	244,603	254,774	2,982,355
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	Div 002 Allocation	393,625	523,830	319,639	338,709	422,011	397,185	445,929	379,817	340,870	490,039	386,791	534,619	4,972,866
		1,113,359	1,294,540	1,028,570	1,130,412	1,142,712	1,147,478	1,224,854	1,138,170	1,099,672	1,264,604	1,121,618	1,319,288	14,025,277

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
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Question No. 2-15
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REQUEST:

Refer to Attachment 2 to Atmos's response to Commission Staff's Initial Request for Information ("Staff's First Request"), Item 29, which shows expenses, by account and in total, for calendar years 2012, 2013, 2014, and for the base period.

- a. Provided an updated version of the attachment which includes the same expense information for calendar year 2015.
- b. Provide a trial balance for Atmos-Kentucky operations for calendar year 2015.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2. Please note that the trial balance is prepared at a Kentucky/Mid-States (Co 50) level. To view Kentucky Only information, filter "009" under the Division column in Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-15_Att1 - Expense Account Comparison.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-15_Att2 - Kentucky-Mid-States Trial Balance CY15.xlsx, 31 Pages.

Respondent: Jason Schneider

Atmos Energy Corporation - Kentucky
Comparison of Expense Account Balances
CY12-CY15 and Base Period
KY - Div 009

Account	Account Description	Calendar 2012	Calendar 2013	Calendar 2014	Calendar 2015	Base Period	CY13 vs CY12 YOY % Change	CY14 vs CY13 YOY % Change	CY15 vs CY14 YOY % Change	Base Period vs CY14 YOY % Change
7560	Field measuring and regulating station expenses	-	-	-	47	98	NA	NA	NA	NA
7590	Production and gathering-Other expenses	-	-	5,000	686	-	NA	NA	-89%	-100%
8140	Storage-Operation supervision and engineering	(3,420)	(3,105)	(2,947)	(876)	(293)	-9%	-5%	-70%	-90%
8160	Wells expenses	88,032	74,875	93,249	104,808	95,740	-15%	26%	12%	3%
8170	Lines expenses	37,711	44,435	43,555	39,314	37,050	18%	-2%	-10%	-15%
8180	Compressor station expenses	16,074	23,398	30,817	31,768	27,319	46%	31%	4%	-11%
8190	Compressor station fuel and power	631	835	849	826	768	32%	2%	-3%	-9%
8200	Storage-Measuring and regulating station expenses	3,591	18,189	5,742	3,303	2,897	408%	-68%	-42%	-50%
8210	Storage-Purification expenses	3,644	31,872	40,956	45,725	49,110	775%	29%	12%	20%
8240	Storage-Other expenses	212	285	338	865	1,398	34%	19%	156%	313%
8250	Storage well royalties	8,299	11,283	15,578	10,993	8,605	36%	38%	-29%	-45%
8260	Storage-Rents	-	-	8	-	-	NA	NA	-100%	-100%
8310	Storage-Maintenance of structures and improvements	2,615	2,740	2,729	11,223	4,135	5%	0%	311%	52%
8340	Maintenance of compressor station equipment	5,613	2,548	8,432	6,431	3,308	-53%	218%	-24%	-61%
8350	Maintenance of measuring and regulating station equipment	1,020	348	1,429	1,179	2,433	-69%	310%	-17%	70%
8380	Processing-Maintenance of purification equipment	288	3,105	2,361	126	248	978%	-24%	-55%	-89%
8370	Maintenance of other equipment	-	-	19	-	-	NA	NA	-100%	-100%
8410	Other storage expenses-Operation labor and expenses	-	-	39,048	117,343	130,180	NA	NA	255%	294%
8500	Transmission-Operation supervision and engineering	-	284	-	-	-	NA	-100%	NA	NA
8520	Communication system expenses	-	-	249	-	-	NA	NA	-100%	-100%
8550	Other fuel and power for Compression	-	-	-	153	55	NA	NA	NA	NA
8560	Mains expenses	334,295	322,638	366,269	324,287	317,021	-3%	14%	-11%	-13%
8570	Transmission-Measuring and regulating station expenses	60,341	71,237	64,560	35,975	34,581	-11%	-8%	-45%	-47%
8590	Transmission-Other expenses	-	-	-	924	-	NA	NA	NA	NA
8610	Transmission-Maintenance supervision and engineering	-	-	19	-	-	NA	NA	-100%	-100%
8630	Transmission-Maintenance of mains	33,371	17,755	7,550	7,571	5,924	-47%	-57%	0%	-22%
8640	Transmission-Maintenance of compressor station equipment	-	-	350	-	-	NA	NA	-100%	-100%
8650	Transmission-Maintenance of measuring and regulating station equipment	96	2,603	392	4,449	5,819	2524%	-85%	1034%	1384%
8700	Distribution-Operation supervision and engineering	1,278,482	1,478,106	1,363,823	1,326,053	1,185,200	15%	-8%	-3%	-13%
8710	Distribution load dispatching	498	395	9,679	4,542	1,958	-20%	2342%	-53%	-80%
8711	Odorization	1,058	10,279	15,970	25,526	10,650	871%	55%	60%	-33%
8720	Distribution-Compressor station labor and expenses	-	-	85	-	-	NA	NA	-100%	-100%
8740	Mains and Services Expenses	2,639,329	3,055,144	3,249,290	3,808,187	3,728,876	16%	6%	17%	15%
8750	Distribution-Measuring and regulating station expenses	291,369	347,338	400,408	398,393	399,682	19%	15%	-1%	0%
8760	Distribution-Measuring and regulating station expenses-Industrial	30,942	37,496	30,325	27,679	33,577	21%	-16%	-9%	11%
8770	Distribution-Measuring and regulating station expenses-City gate check stations	78,230	133,875	94,570	105,347	124,170	71%	-28%	11%	31%
8780	Meter and house regulator expenses	743,304	841,598	897,205	1,001,132	892,501	13%	18%	0%	-10%
8790	Customer installations expenses	11,636	21,306	2,827	774	752	83%	-87%	-73%	-73%
8800	Distribution-Other expenses	75,788	186,217	117,455	178,228	208,870	146%	-37%	52%	78%
8810	Distribution-Rents	429,096	437,733	452,855	479,808	445,877	2%	3%	6%	-2%
8850	Distribution-Maintenance supervision and engineering	2,538	2,084	1,168	2,127	1,984	-17%	-44%	82%	68%
8860	Distribution-Maintenance of structures and improvements	5,644	6,310	2,462	14,831	23,416	47%	-70%	502%	851%
8870	Distribution-Maint of mains	59,175	85,953	94,377	45,920	46,092	10%	0%	-51%	-51%
8890	Maintenance of measuring and regulating station equipment-General	7,208	283	4,702	6,562	6,898	-96%	1559%	40%	42%
8900	Maintenance of measuring and regulating station equipment-Industrial	8,309	15,701	10,991	7,205	10,826	89%	-30%	-34%	-3%
8910	Maintenance of measuring and regulating station equipment-City gate check stations	9,309	8,103	3,632	14,590	25,853	-13%	-56%	302%	812%
8920	Maintenance of services	11,253	15,259	9,664	3,741	3,681	36%	-37%	-81%	-63%
8930	Maintenance of meters and house regulators	56,875	81,809	71,875	94,796	105,568	11%	18%	32%	47%
8940	Distribution-Maintenance of other equipment	18,586	24,899	17,585	47,788	72,180	34%	-29%	172%	310%
9010	Customer accounts-Operation supervision	2,201	29	-	142	-	-99%	-100%	NA	NA
9020	Customer accounts-Meter reading expenses	1,314,721	1,487,798	1,483,439	1,357,919	1,203,296	13%	0%	-8%	-19%
9030	Customer accounts-Customer records and collections expenses	408,985	311,027	355,483	387,456	380,564	-24%	14%	9%	7%
9040	Customer accounts-Uncollectible accounts	224,120	507,830	1,092,228	1,047,950	564,322	128%	115%	-4%	-48%
9070	Customer service-Supervision	-	-	34	-	-	NA	NA	-100%	-100%
9090	Customer service-Operating informational and instructional advertising expense	121,314	123,562	128,742	127,277	125,350	2%	4%	-1%	-3%
9100	Customer service-Miscellaneous customer service	128	-	-	85	184	-100%	NA	NA	NA
9110	Sales-Supervision	190,142	222,485	237,210	248,450	258,061	17%	7%	5%	9%
9120	Sales-Demonstrating and selling expenses	109,271	84,837	79,187	90,691	56,175	-22%	-7%	15%	-29%
9130	Sales-Advertising expenses	10,705	20,712	27,281	35,578	23,114	93%	32%	31%	-15%
9160	Sales-Miscellaneous sales expenses	220	-	-	-	-	-100%	NA	NA	NA
9200	A&G-Administrative & general salaries	341,898	399,378	147,070	137,711	134,362	17%	-83%	-6%	-9%
9210	A&G-Office supplies & expense	764	3,418	12,395	8,878	7,610	348%	263%	-30%	-39%
9220	A&G-Administrative expense transferred-Credit	10,085,675	11,534,020	12,035,970	12,874,015	13,131,854	14%	4%	7%	9%
9230	A&G-Outside services employed	278,088	127,434	94,898	249,973	201,633	-54%	-28%	163%	112%
9240	A&G-Property insurance	145,966	162,765	160,191	160,487	84,991	12%	-2%	0%	-47%
9250	A&G-Injuries & damages	768,052	26,448	171,402	209,578	232,185	-97%	548%	22%	36%
9260	A&G-Employee pensions and benefits	2,394,088	3,075,042	2,766,394	2,309,040	2,197,915	30%	-9%	-17%	-21%
9270	A&G-Franchise requirements	73,303	5,123	1,993	321	385	-93%	-81%	-84%	-81%
9280	A&G-Regulatory commission expenses	163,304	305,517	297,356	144,407	11,737	67%	-3%	-51%	-36%
9302	Miscellaneous general expenses	39,687	58,608	53,916	58,712	42,278	49%	-10%	5%	-22%
9310	A&G-Rents	32,417	58,515	14,405	14,842	13,674	81%	-75%	3%	-5%
9320	A&G-Maintenance of general plant	-	-	-	1,248	2,010	NA	NA	NA	NA
		23,085,498	25,910,643	26,850,971	27,600,704	26,726,170	12%	4%	4%	0%

Alamos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Balance Sheet Account Ending Balances
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10001	LP - Production Plant	009	Kentucky Division	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	(44,369)	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10001	LP - Production Plant	009	Georgia Div	68,181	68,181	68,181	68,181	68,181	68,181	68,181	68,181	68,181	68,181	68,181	68,181	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10002	Nq - Production Plant	009	Kentucky Division	119,332	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	44,369	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10003	Nq - Storage Plant	009	Kentucky Division	12,487,260	12,487,260	12,487,260	12,487,260	12,487,260	12,487,260	12,487,260	12,487,260	13,258,008	13,254,535	13,254,535	13,254,535	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10004	Transmission Plant	009	Kentucky Division	31,822,980	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991	31,789,991
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10004	Transmission Plant	003	Tennessee Division	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472	14,097,472
050	Almos Energy-KY/Mid-States	1010	General Diet System Plant	009	General Diet System Plant	009	Kentucky Division	384,874,897	384,866,320	389,474,917	390,954,244	391,896,450	400,170,964	402,934,305	407,077,837	410,775,821	411,162,691	413,302,447	414,896,499	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10006	General Diet System Plant	009	Tennessee Division	421,218,600	422,598,020	423,842,222	425,784,183	427,308,805	428,131,324	429,212,249	432,260,223	437,071,032	437,998,961	439,196,892	441,896,499	
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10006	General Diet System Plant	005	Georgia Div	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10006	General Diet System Plant	006	Virginia Division	77,778,322	77,914,633	78,091,837	78,228,183	78,581,869	78,996,304	79,176,733	80,233,048	80,765,769	81,009,130	82,050,980	82,471,233	82,800,868
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10006	General Plant	009	Kentucky Division	16,888,793	16,888,793	17,018,461	17,062,919	17,269,593	17,269,593	17,691,835	17,691,835	17,691,835	17,691,835	17,691,835	17,691,835	17,691,835
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10008	General Plant	009	Brentwood Division	5,100,162	4,723,590	4,722,568	4,718,763	4,719,783	4,711,286	4,714,384	4,714,384	4,748,113	4,748,113	4,753,091	4,753,091	4,753,091
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10008	General Plant	005	Tennessee Division	8,294,981	8,320,200	8,336,362	8,385,734	8,521,715	8,521,715	8,521,715	8,521,715	8,521,715	8,521,715	8,521,715	8,521,715	8,521,715
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10008	General Plant	006	Georgia Div	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)	(51,436)
050	Almos Energy-KY/Mid-States	1010	Gas Plant In Service	10008	General Plant	008	Virginia Division	1,241,566	1,242,078	1,242,441	1,271,553	1,271,446	1,281,544	1,247,007	1,269,152	1,323,476	1,373,663	1,377,813	1,377,813	1,377,813
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01005	Capitalized Project Labor	009	Kentucky Division	24,086,333	24,256,958	24,509,837	24,731,206	25,106,098	25,361,531	25,618,389	25,862,250	26,250,505	26,879,415	26,945,759	27,200,756	27,200,756
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01005	Capitalized Project Labor	009	Brentwood Division	71	71	71	71	71	71	71	71	71	71	71	71	71
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01005	Capitalized Project Labor	003	Tennessee Division	20,048,576	20,232,878	20,384,428	20,652,999	20,779,812	20,933,737	21,080,833	21,272,915	21,465,790	21,724,835	21,877,697	22,007,483	22,007,483
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01005	Capitalized Project Labor	006	Virginia Division	5,057,393	5,101,552	5,140,108	5,179,674	5,278,322	5,318,982	5,318,982	5,318,982	5,318,982	5,318,982	5,318,982	5,318,982	5,318,982
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01009	Capital Labor Accrual	009	Kentucky Division	(149,607)	(160,844)	(112,206)	(73,103)	(286,362)	(226,044)	(142,886)	(69,734)	(173,321)	(220,862)	(227,816)	(150,085)	
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01009	Capital Labor Accrual	009	Brentwood Division	373,035	368,065	380,549	418,142	313,790	354,578	367,668	394,389	310,629	324,950	359,157	359,157	359,157
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01009	Capital Labor Accrual	003	Tennessee Division	280,219	284,072	282,203	321,239	178,131	204,478	283,686	281,509	318,516	183,960	194,519	240,311	240,311
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01009	Capital Labor Accrual	006	Virginia Division	(59,637)	(65,307)	(61,948)	(42,228)	(77,015)	(67,713)	(61,394)	(68,338)	(72,638)	(72,638)	(72,638)	(72,638)	
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01253	Medical Benefits Projects	009	Kentucky Division	1,299,173	1,301,750	1,315,463	1,354,367	1,420,181	1,484,986	1,510,200	1,568,886	1,621,132	1,689,451	1,743,073	1,796,581	1,796,581
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01253	Medical Benefits Projects	001	Brentwood Division	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810	69,810
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01253	Medical Benefits Projects	003	Tennessee Division	835,130	871,437	895,072	929,520	998,929	998,929	1,027,073	1,027,073	1,027,073	1,027,073	1,027,073	1,027,073	1,027,073
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01253	Medical Benefits Projects	006	Virginia Division	235,562	243,201	249,973	258,900	286,331	274,961	282,042	280,337	289,738	314,298	322,332	330,186	330,186
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01256	Payroll Tax Projects	009	Kentucky Division	534,247	583,656	572,303	590,037	620,026	640,465	681,073	687,616	711,641	745,953	767,261	787,861	787,861
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01256	Payroll Tax Projects	009	Brentwood Division	40,373	41,134	47,615	59,024	16,314	28,214	42,082	49,876	59,338	19,898	23,827	36,396	36,396
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01256	Payroll Tax Projects	003	Tennessee Division	562,748	587,476	379,616	392,630	410,763	423,239	434,991	450,328	464,968	488,457	498,710	509,093	509,093
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01256	Payroll Tax Projects	006	Virginia Division	98,678	103,165	106,232	108,409	113,708	117,187	124,416	124,196	128,481	134,306	139,356	141,729	141,729
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01259	ESOP Benefits Projects	009	Kentucky Division	384,265	371,005	385,308	399,419	392,921	410,421	425,666	441,297	459,616	483,636	467,984	485,619	485,619
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01259	ESOP Benefits Projects	001	Brentwood Division	(33,512)	(31,783)	(37,807)	(44,004)	(18,444)	(29,420)	(31,788)	(33,084)	(36,463)	(13,440)	(16,275)	(17,986)	(17,986)
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01259	ESOP Benefits Projects	003	Tennessee Division	241,842	248,277	257,135	267,538	280,497	271,566	280,092	289,371	298,537	296,746	304,609	314,314	314,314
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01259	ESOP Benefits Projects	006	Virginia Division	67,737	69,713	71,809	74,365	72,665	73,812	76,028	80,099	83,335	83,112	85,011	87,823	87,823
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01262	HSA Benefits Projects	009	Kentucky Division	22,193	21,504	23,021	24,162	20,181	22,794	22,973	23,367	24,047	21,095	22,168	23,079	23,079
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01262	HSA Benefits Projects	001	Brentwood Division	(10,877)	(9,837)	(12,273)	(14,255)	(5,554)	(10,343)	(9,878)	(8,944)	(10,879)	(14,088)	(5,311)	(7,769)	(7,769)
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01262	HSA Benefits Projects	003	Tennessee Division	14,818	14,630	15,907	16,392	15,392	16,392	15,907	15,907	15,907	15,907	15,907	15,907	15,907
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01262	HSA Benefits Projects	006	Virginia Division	4,069	4,110	4,304	4,521	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292	4,292
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01265	RSP FACC Benefits Projects	009	Kentucky Division	22,855	23,583	24,982	24,947	26,072	26,839	27,611	28,614	28,507	31,078	32,142	33,162	33,162
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01265	RSP FACC Benefits Projects	009	Brentwood Division	1,620	1,669	1,899	2,320	794	1,163	1,685	1,966	2,332	1,144	1,361	2,079	2,079
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01265	RSP FACC Benefits Projects	003	Tennessee Division	15,111	15,663	16,118	16,806	17,296	17,794	18,193	18,776	19,325	20,307	20,920	21,440	21,440
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01265	RSP FACC Benefits Projects	006	Virginia Division	4,351	4,492	4,598	4,719	4,877	5,008	5,129	5,270	5,431	5,719	5,988	6,036	6,036
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01268	Life Benefits Projects	009	Kentucky Division	180,678	185,478	176,263	180,560	182,680	187,027	192,877	198,068	205,847	222,847	222,847	222,847	222,847
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01268	Life Benefits Projects	001	Brentwood Division	(240,860)	(248,816)	(282,413)	(345,512)	(167,200)	(167,200)	(254,459)	(301,781)	(358,799)	(117,477)	(134,746)	(206,670)	
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01268	Life Benefits Projects	003	Tennessee Division	108,677	111,800	122,712	145,337	67,313	82,270	110,470	127,010	146,610	70,001	76,103	99,244	99,244
050	Almos Energy-KY/Mid-States	1070	Construction work in process	01268	Life Benefits Projects	006	Virginia Division	25,38												

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Trial Balance - Balance Sheet Account Ending Balances
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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04301	Equipment Lease	056	Virginia Division	26,033	26,033	26,033	26,096	26,033	26,408	26,472	26,616	26,694	26,694	26,694	26,694	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	056	Kentucky Division	1,019,742	1,031,162	1,136,168	1,161,968	1,174,534	1,174,534	1,227,816	1,237,650	1,238,650	1,238,650	1,238,650	1,238,650	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Brentwood Division	2,859,913	2,604,798	2,552,180	2,712,383	2,788,342	2,828,782	2,877,382	2,923,689	2,989,345	3,043,352	3,113,340	3,175,730	3,175,730
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Tennessee Division	2,607,902	2,647,660	2,756,550	2,735,479	2,769,741	2,811,727	2,876,512	2,906,227	2,942,642	2,980,326	3,029,689	3,052,243	3,052,243
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Virginia Division	327,374	333,205	336,753	341,342	347,194	350,924	354,681	367,084	378,618	385,891	392,512	411,985	411,985
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Brentwood Division	26,350	27,886	26,316	28,777	30,751	28,393	26,926	24,589	22,827	20,452	19,185	19,185	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Tennessee Division	127,085	129,621	127,060	130,812	131,496	129,048	127,128	127,683	127,011	125,333	123,882	121,187	119,893
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Kentucky Division	41,078,319	41,363,369	41,548,987	41,575,911	42,395,048	42,704,053	43,024,652	43,251,670	43,330,402	43,330,402	44,059,484	44,420,484	44,788,857
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Brentwood Division	45,705,111	43,975,058	44,293,054	44,554,863	45,086,274	45,626,639	45,813,697	46,116,300	46,257,567	46,825,500	47,283,030	47,628,602	47,628,602
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Tennessee Division	32,926,711	33,133,465	33,356,282	33,584,081	33,807,438	34,130,444	34,363,254	34,567,578	35,676,624	35,836,880	36,199,612	36,514,468	36,514,468
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Virginia Division	6,656,828	6,608,974	6,654,903	6,707,756	6,776,815	6,831,067	6,883,862	6,929,618	6,978,573	7,049,895	7,098,994	7,134,109	7,134,109
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Kentucky Division	79,494,882	80,479,331	81,527,799	82,349,346	85,553,637	84,542,804	85,936,288	87,468,022	88,045,921	88,615,411	90,167,747	90,867,404	90,867,404
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	091	Brentwood Division	3,842,492	4,036,328	4,054,465	4,128,306	4,194,148	4,385,361	4,487,359	4,577,022	4,565,894	5,171,770	5,172,748	5,328,838	5,328,838
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Tennessee Division	76,670,361	77,250,240	77,983,259	78,547,523	79,314,826	79,809,587	80,649,400	80,795,418	81,595,023	82,577,811	82,730,478	83,200,478	83,200,478
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04302	Heavy Equipment	096	Virginia Division	13,835,255	14,059,589	14,215,512	14,338,167	14,420,433	14,547,332	14,728,827	15,203,359	15,342,617	15,342,617	15,461,521	15,461,521	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	009	Kentucky Division	(48,148,631)	(48,544,101)	(49,125,407)	(49,455,638)	(49,939,717)	(50,249,876)	(50,811,471)	(51,433,969)	(51,425,394)	(51,710,215)	(52,267,244)	(52,774,256)	(52,774,256)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Brentwood Division	(63,972,783)	(64,498,186)	(65,099,225)	(65,582,080)	(66,210,436)	(66,990,228)	(67,752,148)	(68,592,686)	(69,113,814)	(69,812,113)	(70,393,036)	(70,727,543)	(70,727,543)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Tennessee Division	(46,689,165)	(47,039,960)	(47,447,601)	(47,880,891)	(48,368,759)	(48,900,275)	(49,482,433)	(49,969,811)	(50,171,278)	(50,675,065)	(51,263,979)	(51,263,979)	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Virginia Division	(7,659,531)	(7,909,891)	(8,000,193)	(8,070,021)	(8,122,441)	(8,198,176)	(8,276,731)	(8,427,125)	(8,398,804)	(8,479,094)	(8,557,842)	(8,585,573)	(8,585,573)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Kentucky Division	(231,310,380)	(232,874,245)	(235,793,247)	(238,323,637)	(241,750,426)	(244,172,898)	(255,435,639)	(257,622,670)	(263,087,818)	(267,148,095)	(267,886,110)	(270,238,187)	(270,238,187)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Brentwood Division	(3,120,091)	(3,119,163)	(3,120,913)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)	(3,120,371)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Tennessee Division	(191,183,190)	(192,883,244)	(194,142,927)	(196,603,637)	(198,393,472)	(199,392,332)	(201,417,043)	(204,741,474)	(202,964,613)	(211,545,914)	(213,802,310)	(215,847,170)	(215,847,170)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Virginia Division	(37,744,341)	(38,034,707)	(38,248,373)	(38,462,483)	(38,670,138)	(38,833,337)	(39,033,030)	(40,164,961)	(41,512,537)	(41,835,154)	(42,802,018)	(43,341,425)	(43,341,425)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Kentucky Division	1,206,245	1,219,127	1,222,229	1,241,998	1,256,358	1,272,220	1,287,932	1,303,450	1,318,993	1,335,141	1,354,652	1,375,936	1,375,936
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Brentwood Division	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898	42,898
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Tennessee Division	1,332,998	1,237,213	1,242,115	1,248,664	1,251,542	1,256,706	1,262,360	1,267,360	1,268,795	1,271,278	1,275,443	1,279,655	1,279,655
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Virginia Division	0	0	0	0	0	0	0	0	0	0	0	0	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Kentucky Division	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Tennessee Division	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998	406,998
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Virginia Division	79,940	79,940	79,940	79,940	79,940	79,940	79,940	79,940	79,940	79,940	79,940	79,940	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Kentucky Division	1,395,439	1,398,159	1,431,439	1,470,319	1,475,552	1,475,552	1,494,519	1,526,631	1,684,483	1,684,483	1,711,643	1,751,247	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	091	Brentwood Division	1,152,137	1,183,762	1,183,762	1,185,623	1,223,005	1,227,130	1,245,230	1,281,498	1,286,736	1,270,894	1,270,894	1,292,726	1,292,726
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	04303	A&O Overhead	096	Tennessee Division	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	009	Kentucky Division	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625	389,625
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Brentwood Division	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563	61,563
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Tennessee Division	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	85,058	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Virginia Division	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	59,755	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Brentwood Division	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982	3,811,982
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Kentucky Division	47,611	47,611	47,611	47,611	47,611	47,611	47,611	47,611	47,611	47,611	47,611	47,611	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Tennessee Division	655	655	655	655	655	655	655	655	655	655	655	655	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Virginia Division	18,488	18,615	18,716	18,779	18,802	18,857	19,075	19,276	19,569	19,785	19,832	20,191	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Georgia Div	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Virginia Division	1,034	1,034	1,034	1,000	1,071	1,071	1,120	1,470	1,776	2,005	2,169	2,352	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Kentucky Division	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	091	Tennessee Division	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	4,033	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies	096	Kentucky Division	41,551	41,793	42,676	42,829	48,855	53,818	58,679	64,244	69,641	72,879	74,123	77,023	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	05010	Office Supplies															

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07506	Insurance Cap Accrual	093	Tennessee Division	17,626	16,890	16,549	17,397	17,320	18,117	17,716	16,329	16,433	17,711	17,349	17,539
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07506	Uniform Cap Accrual	093	Virginia Division	3,251	3,928	3,451	3,346	3,450	3,610	3,541	3,851	3,541	3,289	3,241	3,436
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07507	Telemark Cap Accrual	099	Kentucky Division	18,152	18,720	18,601	17,299	16,896	16,148	17,433	19,308	18,519	17,469	18,251	16,995
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07507	Telemark Cap Accrual	091	Brentwood Division	28,750	14,300	22,963	31,510	36,044	22,335	26,310	23,208	29,508	29,618	15,781	15,956
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07507	Telemark Cap Accrual	093	Tennessee Division	9,260	4,933	7,800	13,056	8,487	11,331	4,694	4,620	14,344	5,230	7,718	8,200
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07507	Telemark Cap Accrual	098	Virginia Division	2,388	468	1,951	3,334	1,989	3,265	804	886	3,979	798	2,183	1,582
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07508	Uniform Cap Accrual	009	Kentucky Division	8,013	4,385	3,236	1,899	1,461	1,228	720	2,522	1,178	11,871	4,910	8,870
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07508	Uniform Cap Accrual	091	Brentwood Division	70	105	174	663	1,996	277	172	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07508	Uniform Cap Accrual	093	Tennessee Division	5,857	1,200	1,397	1,614	787	859	811	952	470	3,322	3,170	4,165
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07508	Uniform Cap Accrual	096	Virginia Division	2,142	1,086	583	363	51	241	192	-	90	812	937	1,288
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07509	Utility Cap Accrual	099	Kentucky Division	21,728	24,084	16,786	21,058	28,289	24,543	28,047	40,943	54,639	23,203	22,757	20,894
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07509	Utility Cap Accrual	091	Brentwood Division	6,015	6,651	5,788	5,788	7,724	7,478	7,724	8,325	6,724	7,841	4,246	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07509	Utility Cap Accrual	093	Tennessee Division	10,457	14,637	14,385	14,992	11,095	13,221	15,424	16,020	17,049	13,390	10,758	10,713
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07509	Utility Cap Accrual	096	Virginia Division	1,343	1,593	2,257	1,410	1,977	959	1,236	1,615	1,622	2,610	1,623	
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07812	Benefits Cap Accrual	091	Brentwood Division	203,509	352,707	301,499	352,844	342,444	318,829	342,351	409,600	312,853	308,770	347,075	342,125
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07812	FAS 87 Cap Rec Asset Amort.	093	Tennessee Division	(127,015)	(127,015)	161,687	161,637	882,622	882,622	-	-	882,622	882,622	882,622	882,622
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	07854	FAS87 Cap Rec Asset Def	093	Tennessee Division	-	-	-	-	-	-	-	-	882,622	-	-	-
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	09911	Reimbursements	009	Kentucky Division	(10,848,955)	(10,873,879)	(11,295,766)	(12,336,902)	(12,629,887)	(12,832,524)	(13,091,494)	(13,366,282)	(13,319,123)	(13,356,541)	(13,623,187)	(13,503,937)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	09911	Reimbursements	091	Brentwood Division	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	09911	Reimbursements	093	Tennessee Division	(8,448,085)	(8,472,507)	(8,514,333)	(8,524,405)	(8,614,039)	(8,697,189)	(8,697,630)	(8,697,630)	(9,118,350)	(9,162,635)	(9,200,735)	(9,210,441)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	09911	Reimbursements	096	Virginia Division	(1,993,965)	(1,997,890)	(2,001,235)	(2,003,333)	(2,021,132)	(2,039,241)	(2,038,287)	(2,038,287)	(2,078,500)	(2,082,113)	(2,081,243)	(2,105,993)
050	Atmos Energy-KY/Mid-States	1070	Construction work in process	10028	MEC Payment	093	Tennessee Division	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	0000	Default	009	Kentucky Division	(163,862,458)	(162,322,369)	(163,059,614)	(163,590,960)	(164,263,987)	(163,948,431)	(164,642,844)	(165,248,112)	(165,700,000)	(166,319,099)	(167,671,816)	(168,497,495)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	0000	Default	091	Brentwood Division	(3,257,042)	(2,884,323)	(2,904,017)	(2,923,156)	(2,943,968)	(2,968,491)	(2,990,733)	(2,999,500)	(3,012,036)	(3,023,316)	(3,030,875)	
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	0000	Default	093	Tennessee Division	(178,18,424)	(178,922,289)	(179,444,967)	(180,148,033)	(181,300,960)	(180,471,526)	(181,300,960)	(180,471,526)	(181,618,126)	(182,378,950)	(183,085,634)	(182,884,412)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	0000	Default	096	Virginia Division	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)	(65,181)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	0000	Default	096	Virginia Division	(25,203,695)	(25,222,121)	(25,236,590)	(25,441,201)	(25,579,745)	(25,633,000)	(25,775,194)	(25,698,911)	(25,758,975)	(25,947,391)	(26,109,873)	(26,196,311)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04881	WIP Salvage	009	Kentucky Division	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)	(122,236)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04881	WIP Salvage	091	Brentwood Division	551,191	551,191	551,191	551,191	551,191	551,191	551,191	551,191	551,191	551,191	551,191	551,191
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04881	WIP Salvage	093	Tennessee Division	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)	(372,063)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04881	WIP Salvage	096	Virginia Division	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	6,476	
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04881	WIP Salvage	099	Virginia Division	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	(16,309)	
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	009	Kentucky Division	6,166,454	6,362,590	6,748,694	8,528,241	8,767,065	6,830,258	6,920,959	7,073,601	6,828,218	8,601,851	6,585,501	6,585,501
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	091	Brentwood Division	(603,661)	(603,732)	(603,698)	(608,698)	(608,698)	(608,698)	(608,698)	(608,698)	(608,698)	(608,698)	(608,698)	(608,698)
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	093	Tennessee Division	1,407,168	1,445,951	1,411,001	1,458,939	1,497,419	1,524,918	1,524,918	1,586,814	1,517,777	1,586,470	1,604,847	1,579,051
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	096	Virginia Division	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	04882	WIP Removal Cost	099	Virginia Division	315,848	323,145	330,502	378,514	413,899	378,872	399,408	404,789	389,128	405,909	427,806	412,694
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	07600	CWIP Accruals	009	Kentucky Division	1,361	-	2,745	-	-	-	-	-	-	-	-	3,897
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	07600	CWIP Accruals	093	Tennessee Division	702	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	1080	Accum Prov for Depreciation	07600	CWIP Accruals	096	Virginia Division	-	-	4,130	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	1140	Gas plant acquisition adjustments	10011	Acquisition Adj - Winn	091	Brentwood Division	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
050	Atmos Energy-KY/Mid-States	1140	Gas plant acquisition adjustments	10011	Acquisition Adj	098	Kentucky Division	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547
050	Atmos Energy-KY/Mid-States	1150	Accumulated provision for amortization of eas e	10010	Great River Acquisition	091	Brentwood Division	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449	202,449
050	Atmos Energy-KY/Mid-States	1150	Accumulated provision for amortization of eas e	10013	Amort-Acquisition Adj	009	Kentucky Division	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)	(3,336,794)
050	Atmos Energy-KY/Mid-States	1150	Accumulated provision for amortization of eas e	10014	Amort-Acquisition Adj-Winn	091	Brentwood Division	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	(938,643)	
050	Atmos Energy-KY/Mid-States	1150	Accumulated provision for amortization of eas e	10016	Amort-Acquisition Adj Oceana	091	Brentwood Division	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	(1,224,608)	
050	Atmos Energy-KY/Mid-States	1150	Accumulated provision for amortization of eas e	10027	Acquisition Adj-Mid-Tex	009	Kentucky Division	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236	58,236	
050	Atmos Energy-KY/Mid-States	1210	Nonutility property	10222	Nonutility Land	093	Tennessee Division	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	544,442	
050	Atmos Energy-KY/Mid-States	1420	Customer accounts receivable	10911	Unbilled Base Charge	009	Kentucky Division	1,618,072	1,621,108	1,620,020	1,619,852	1,600,168	1,593,988	1,576,244	1,548,960	1,562,680	1,558,376	1,550,964	1,540,772
050	Atmos Energy-KY/Mid-States	1420	Customer accounts receivable	10911	Unbilled Base Charge	093	Tennessee Division	1,298,901	1,297,117	1,312,722	1,295,288	1,144,045	1,130,530	1,120,585	1,120,149	1,300,237	1,302,562	1,318,621	1,334,859
050	Atmos Energy-KY/Mid-States	1420	Customer accounts receivable	10912	Unbilled Commodity Charge	096	Virginia Division	1,911,728	1,9										

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Balance Sheet Account Ending Balances
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	009	Kentucky Division	375,528	413,562	694,090	896,704	1,019,302	1,075,992	1,195,047	1,304,802	1,487,964	209,311	292,461	345,805	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	009	Tennessee Division	148,745	167,712	340,078	432,139	493,858	562,858	671,668	877,668	971,668	1,039,439	1,132,466	149,142	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12004	SAP Customer AR Writeoffs	006	Virginia Division	43,690	41,475	27,678	28,114	52,596	55,141	139,343	146,954	160,003	66,625	72,098	39,464	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	009	Kentucky Division	(113,318)	(135,022)	(143,934)	(155,176)	(164,898)	(165,804)	(165,580)	(178,401)	(191,598)	(233,820)	(81,829)	(109,388)	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	003	Tennessee Division	(40,697)	(47,375)	(48,276)	(52,142)	(54,842)	(57,939)	(60,935)	(64,478)	(67,809)	(71,421)	(37,900)	(48,284)	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12005	SAP Customer AR Recoveries	096	Virginia Division	(1,385)	(1,949)	(1,647)	(2,115)	(2,455)	(2,905)	(3,340)	(3,840)	(4,276)	(4,726)	(4,023)	228	
050	Atmos Energy-KY/Mid-States	1440	Accum prov for uncollectible accounts	12009	Damage Claims-Oracle AR	091	Brentwood Division	(42,950)	(42,980)	(38,144)	(38,144)	(38,144)	(48,909)	(48,909)	(46,905)	(46,905)	(41,918)	(41,918)	(41,918)	(91,993)
050	Atmos Energy-KY/Mid-States	1460	AR from Associated Companies	00000	Default	002	Dallas Atmos Rate Division	(102,618,423)	(81,894,423)	(43,857,071)	(27,316,444)	(27,561,255)	(40,536,740)	(50,073,749)	(61,553,518)	(71,233,234)	(82,543,162)	(98,431,862)	(91,373,775)	119,896
050	Atmos Energy-KY/Mid-States	1540	Plant Materials and Operating Supplies	12900	Pint M&S General	091	Brentwood Division	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038
050	Atmos Energy-KY/Mid-States	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	009	Kentucky Division	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564	
050	Atmos Energy-KY/Mid-States	1540	Plant Materials and Operating Supplies	12906	Receiving Inventory	091	Brentwood Division	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	
050	Atmos Energy-KY/Mid-States	1550	Merchandise	00000	Default	053	Tennessee Division	173	173	173	173	173	173	173	173	173	173	173	173	
050	Atmos Energy-KY/Mid-States	1550	Merchandise	00478	Safety	009	Kentucky Division	178	178	178	178	178	178	178	178	178	178	178	178	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01000	Non-ordred Labor	091	Brentwood Division	62,656	76,078	89,484	102,851	123,000	136,408	149,813	163,219	178,925	22,885	36,252	49,839	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01006	Expense Labor Acourt	091	Brentwood Division	(1,235)	(1,213)	105	(1,448)	(4,587)	(3,248)	(1,236)	(959)	775	(4,837)	(4,638)	(2,600)	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01202	Pension Benefits Load	091	Brentwood Division	5,341	6,513	7,794	8,077	10,302	11,585	12,926	14,151	15,434	1,960	2,762	4,157	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01203	OPEB Benefits Load	091	Brentwood Division	8,104	9,882	11,826	13,772	15,831	17,877	19,612	21,470	23,347	2,561	3,511	5,251	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01221	Workers Comp Benefits Load	091	Brentwood Division	1,858	2,021	2,419	2,817	3,197	3,595	4,012	4,392	4,790	461	822	1,228	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01251	Medical Benefits Load	091	Brentwood Division	12,805	13,178	15,769	18,383	20,841	23,435	26,150	28,627	31,223	3,289	5,880	8,766	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01257	ESOP Benefits Load	091	Brentwood Division	2,394	2,520	3,464	4,068	4,818	5,193	5,795	6,343	6,919	1,296	1,837	2,596	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01260	HSR Benefits Load	091	Brentwood Division	123	150	179	209	237	266	297	325	355	18	32	47	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01263	RSP FACC Benefits Load	091	Brentwood Division	184	225	269	313	355	389	426	468	532	71	128	189	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01266	Life Benefits Load	091	Brentwood Division	307	374	448	522	592	666	743	813	887	99	158	238	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	01269	LTD Benefits Load	091	Brentwood Division	491	599	717	835	947	1,065	1,189	1,301	1,419	142	253	376	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	02001	Inventory Materials	091	Brentwood Division	901	901	901	901	901	901	901	901	901	901	901	901	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	02004	Warehouse Loading Charge	091	Brentwood Division	108	108	108	108	108	108	108	108	108	108	108	108	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	091	Brentwood Division	43,655	44,861	45,031	48,031	46,396	45,666	47,517	47,545	5	5	5		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	02005	Non-Inventory Supplies	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	505	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	02006	Purchasing Card Charges	091	Brentwood Division	-	-	-	-	-	-	80	80	80	80	-	505	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	03002	Vehicle Lease Payments	093	Tennessee Division	16	16	16	16	16	16	16	16	16	16	16	16	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	03004	Vehicle Expense	091	Brentwood Division	9	9	9	9	9	9	9	9	9	9	9	9	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	03004	Vehicle Expense	093	Tennessee Division	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	3,072	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	04580	Building Lease/Rents Capitalized	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	04581	Building Lease/Rents	009	Kentucky Division	72,209	87,986	103,764	122,432	138,920	154,067	168,980	183,862	199,944	15,182	30,366	45,547	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	04582	Building Maintenance	009	Kentucky Division	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,600	2,800		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	04590	Utilities	009	Kentucky Division	3,448	4,469	5,558	6,652	7,756	8,815	9,917	10,959	12,039	13,153	14,302		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05010	Office Supplies	091	Brentwood Division	120	314	336	345	345	352	352	415	415	415	415		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	009	Kentucky Division	30	30	30	30	30	30	30	30	30	30	30	30	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	091	Brentwood Division	522	624	624	624	624	624	624	624	624	624	624	624	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05111	Postage/Delivery Services	093	Tennessee Division	26	26	26	26	26	26	26	26	26	26	26	26	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05411	Meals and Entertainment	091	Brentwood Division	717	961	951	1,126	1,194	1,231	2,009	2,491	24	24	76		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05414	Transportation	091	Brentwood Division	65413	1,951	951	1,891	1,998	1,988	1,988	2,361	2,384	2,384	2,384		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05414	LogGING	091	Brentwood Division	1,535	1,952	1,952	2,159	2,550	2,683	2,796	3,578	3,825	165	156		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	05421	Training	091	Brentwood Division	143	143	143	143	143	143	143	143	143	143	143		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	07443	Uniforms	091	Brentwood Division	185	179	179	179	179	179	179	179	179	179	179		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	07690	Misc General Expense	091	Brentwood Division	-	-	-	-	-	-	508	508	508	508	508		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09172	Receipt O/H Dr/Cr	091	Brentwood Division	183,143	248,682	283,955	335,783	370,043	430,649	500,694	582,267	633,141	49,784	105,878	159,241	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09173	W/H Admitt - Dr/Cr	009	Kentucky Division	-	-	-	-	-	-	-	5,741	5,741	5,741	5,741		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09173	W/H Admitt - Dr/Cr	091	Brentwood Division	24	24	24	24	24	24	24	24	24	24	24		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09173	W/H Admitt - Dr/Cr	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09174	W/H Obsolete Inv Adj	091	Brentwood Division	1,112	1,112	1,112	2,978	3,073	3,073	3,073	3,073	3,073	3,073	3,073		
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	009	Kentucky Division	(424,949)	(594,286)	(686,108)	(741,469)	(791,892)	(861,659)	(1,032,843)	(1,243,677)	(1,512,543)	(1,805,963)	(248,117)	(344,601)	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	091	Brentwood Division	1,835,676	1,834,136	1,835,419	1,833,601	1,834,185	1,831,461	1,823,170	1,820,949	1,817,119	1,817,119	378,932	377,805	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	093	Tennessee Division	(499,021)	(530,945)	(559,019)	(595,409)	(616,834)	(683,142)	(717,708)	(781,947)	(855,830)	(955,830)	(1,049,969)	(1,165,749)	
050	Atmos Energy-KY/Mid-States	1630	Stores Expense Undistributed	09278	Storage O/H - Clearing	096	Virginia Division	(107,139)	(117,856)	(127,551)	(128,081)	(131,496)	(140,343)	(152,531)	(164,957)	(185,356)	(8,989)	(21,659)		
050	Atmos Energy-KY/Mid-States	1641	Gas stored underground-Current	15900	OIG No Notice	093	Tennessee Division	2,291,485	939,689	603,869	1,091,780	1,298,214	1,781,245	2,150,985	2,811,092	3,010,528	3,401,116	3,058,002	2,377,454	
050	Atmos Energy-KY/Mid-States	1641																		

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13502	Benefit A Cr Eo ESOP Load	091	Brentwood Division	(160,844)	(193,874)	(237,869)	(274,085)	(310,208)	(348,481)	(385,035)	(418,609)	(454,300)	(491,880)	(531,112)	(572,422)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13503	Benefit A Cr Eo Emp HSA Load	091	Brentwood Division	(9,543)	(9,542)	(112,198)	(112,198)	(115,308)	(117,782)	(121,287)	(125,287)	(129,287)	(133,287)	(137,287)	(141,287)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13504	Benefit A Cr Eo RSP FACC Load	091	Brentwood Division	(12,380)	(14,913)	(18,298)	(21,082)	(23,866)	(26,651)	(29,436)	(32,221)	(35,006)	(37,791)	(40,576)	(43,361)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13505	Benefit A Cr Eo Basic Life Load	091	Brentwood Division	(20,634)	(24,858)	(30,498)	(35,136)	(39,774)	(44,412)	(49,049)	(53,686)	(58,323)	(62,960)	(67,597)	(72,234)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13506	Benefit A Cr Eo LTD Load	091	Brentwood Division	(33,014)	(39,769)	(48,794)	(58,119)	(67,843)	(77,568)	(87,292)	(97,017)	(106,741)	(116,466)	(126,191)	(135,916)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13507	Benefit B Medical Variance Cr	091	Brentwood Division	36,112	65,264	99,200	140,805	184,800	230,315	276,330	322,345	368,360	414,375	460,390	506,405
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13508	Benefit B Emp ESOP Variance Cr	091	Brentwood Division	2,659	3,480	3,729	4,489	5,250	6,010	6,771	7,531	8,292	9,052	9,813	10,573
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13510	Benefit B Emp HSA Variance Cr	091	Brentwood Division	(28,722)	(28,033)	(22,722)	(17,422)	(12,122)	(6,822)	(1,522)	(3,222)	(4,922)	(6,622)	(8,322)	(10,022)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13511	Benefit B RSP FACC Variance Cr	091	Brentwood Division	(6,789)	(8,789)	(9,628)	(11,128)	(12,248)	(13,508)	(14,828)	(16,208)	(17,648)	(19,148)	(20,708)	(22,248)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13512	Benefit B Emp Basic Life Variance Cr	091	Brentwood Division	2,538	979	966	3,763	2,860	2,657	6,533	6,002	9,556	9,380	13,244	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13513	Benefit B Emp LTD Variance Cr	091	Brentwood Division	7,246	6,646	6,810	10,419	9,808	10,530	16,991	18,933	23,202	24,299	29,242	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13521	Capital Benefits D True up Medical	091	Brentwood Division	17,174	34,757	69,598	28,379	49,981	51,638	26,657	20,656	34,525	47,311	50,739	49,109
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13523	Capital Benefits D True up Emp EDC	091	Brentwood Division	1,401	2,349	4,247	5,569	5,465	6,336	9,185	10,187	9,915	10,745	10,575	7,483
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13524	Capital Benefits D True up Emp HSA	091	Brentwood Division	(17,803)	(16,858)	(15,264)	(14,283)	(13,308)	(12,333)	(11,358)	(10,383)	(9,408)	(8,433)	(7,458)	(6,483)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13525	Capital Benefits D True up RSP FACC	091	Brentwood Division	(3,282)	(4,161)	(4,619)	(4,486)	(4,874)	(10,016)	(11,036)	(12,484)	(13,533)	(14,582)	(15,631)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13526	Capital Benefits D True up Basic Life	091	Brentwood Division	2,053	1,358	1,730	3,477	3,042	3,295	5,580	5,900	7,736	8,363	215	638
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13527	Capital Benefits D True up LTD	091	Brentwood Division	3,384	2,385	2,944	5,044	4,433	4,834	8,381	8,325	11,834	477	234	808
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13528	Capital Benefits E Cap TU offset Me	091	Brentwood Division	(17,174)	(34,757)	(69,598)	(28,379)	(49,981)	(51,638)	(26,657)	(20,656)	(34,525)	(47,311)	(50,739)	(49,109)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13530	Capital Benefits E Cap TU offset Em	091	Brentwood Division	(1,401)	(2,349)	(4,247)	(5,569)	(5,465)	(6,336)	(9,185)	(10,187)	(9,915)	(10,745)	(10,575)	(7,483)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13531	Capital Benefits E Cap TU offset Em	091	Brentwood Division	17,803	16,858	15,264	14,283	13,308	12,333	11,358	10,383	9,408	8,433	7,458	6,483
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13532	Capital Benefits E Cap TU offset RS	091	Brentwood Division	3,282	4,161	4,619	5,486	8,974	10,016	11,036	12,484	13,533	2,982	4,140	5,188
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13533	Capital Benefits E Cap TU offset Bas	091	Brentwood Division	(2,053)	(1,358)	(1,730)	(3,477)	(3,042)	(3,295)	(5,580)	(5,900)	(7,736)	(8,363)	(215)	(638)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13534	Capital Benefits E Cap TU offset LTT	091	Brentwood Division	(3,384)	(2,385)	(2,944)	(5,044)	(4,433)	(4,834)	(8,381)	(8,325)	(11,834)	(477)	(234)	(808)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13535	Capital Benefits F Medical Load Cr	009	Kentucky Division	(412,639)	(499,986)	(681,945)	(868,395)	(1,051,364)	(1,234,314)	(1,417,264)	(1,600,214)	(1,783,164)	(1,966,114)	(2,149,064)	(2,332,014)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13535	Capital Benefits F Medical Load Cr	091	Brentwood Division	(162,989)	(194,704)	(249,697)	(315,217)	(390,163)	(466,286)	(542,409)	(618,532)	(694,655)	(770,778)	(846,901)	(923,024)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13535	Capital Benefits F Medical Load Cr	091	Tennessee Division	(284,049)	(375,654)	(503,644)	(633,524)	(761,501)	(891,481)	(1,021,461)	(1,151,441)	(1,281,421)	(1,411,401)	(1,541,381)	(1,671,361)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13535	Capital Benefits F Medical Load Cr	098	Virginia Division	(56,300)	(70,241)	(93,644)	(117,567)	(141,490)	(165,413)	(189,336)	(213,259)	(237,182)	(261,105)	(285,028)	(308,951)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13536	Capital Benefits F Payroll Tax Load Cr	009	Kentucky Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13536	Capital Benefits F Payroll Tax Load Cr	091	Brentwood Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13536	Capital Benefits F Payroll Tax Load Cr	096	Virginia Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13537	Capital Benefits F Emp ESOP Load Cr	009	Kentucky Division	(95,792)	(115,297)	(133,802)	(163,210)	(181,922)	(209,672)	(224,627)	(224,627)	(224,627)	(224,627)	(224,627)	(224,627)
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13537	Capital Benefits F Emp ESOP Load Cr	091	Brentwood Division	(27,251)	(37,141)	(49,280)	(63,786)	(78,171)	(93,261)	(108,351)	(123,441)	(138,531)	(153,621)	(168,711)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13537	Capital Benefits F Emp ESOP Load Cr	093	Tennessee Division	(61,366)	(74,424)	(86,677)	(99,447)	(112,323)	(125,277)	(138,231)	(151,185)	(164,139)	(177,093)	(190,047)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13537	Capital Benefits F Emp ESOP Load Cr	096	Virginia Division	(13,113)	(16,235)	(19,245)	(22,255)	(25,265)	(28,275)	(31,285)	(34,295)	(37,305)	(40,315)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13538	Capital Benefits F Emp HSA Load Cr	009	Kentucky Division	(4,017)	(4,462)	(4,898)	(5,328)	(5,758)	(6,188)	(6,618)	(7,048)	(7,478)	(7,908)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13538	Capital Benefits F Emp HSA Load Cr	091	Brentwood Division	831	615	333	(3)	125	(285)	(918)	(1,224)	(1,530)	(1,836)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13538	Capital Benefits F Emp HSA Load Cr	096	Tennessee Division	(2,687)	(2,956)	(3,244)	(3,556)	(3,844)	(4,228)	(4,511)	(4,817)	(5,123)	(5,429)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13538	Capital Benefits F Emp HSA Load Cr	098	Virginia Division	(599)	(630)	(668)	(713)	(759)	(805)	(851)	(897)	(943)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13539	Capital Benefits F RSP FACC Load	009	Kentucky Division	(8,327)	(9,805)	(11,221)	(12,688)	(14,195)	(15,741)	(17,327)	(18,953)	(20,629)	(22,355)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13539	Capital Benefits F RSP FACC Load	091	Brentwood Division	(1,615)	(2,335)	(3,274)	(4,388)	(5,697)	(7,206)	(8,915)	(10,824)	(12,933)	(15,242)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13539	Capital Benefits F RSP FACC Load	093	Tennessee Division	(6,393)	(6,395)	(7,318)	(8,290)	(9,552)	(10,939)	(12,559)	(14,411)	(16,493)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13539	Capital Benefits F RSP FACC Load	096	Virginia Division	(1,143)	(1,381)	(1,610)	(1,858)	(2,209)	(2,467)	(2,954)	(3,225)	(3,712)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13540	Capital Benefits F Basic Life Load Cr	009	Kentucky Division	(12,319)	(14,939)	(17,453)	(20,043)	(22,659)	(25,311)	(28,000)	(30,726)	(33,492)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13540	Capital Benefits F Basic Life Load Cr	091	Brentwood Division	(4,322)	(5,164)	(6,264)	(7,634)	(9,377)	(11,379)	(13,624)	(16,122)	(18,874)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13540	Capital Benefits F Basic Life Load Cr	093	Tennessee Division	(7,878)	(9,621)	(11,278)	(13,067)	(15,017)	(17,237)	(19,757)	(22,549)	(25,626)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13540	Capital Benefits F Basic Life Load Cr	096	Virginia Division	(1,680)	(2,100)	(2,505)	(2,942)	(3,563)	(4,018)	(4,448)	(4,873)	(5,358)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13541	Capital Benefits F LTD Load Cr	009	Kentucky Division	(17,898)	(21,704)	(25,258)	(29,119)	(34,953)	(38,981)	(43,077)	(47,464)	(51,840)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13541	Capital Benefits F LTD Load Cr	091	Brentwood Division	(7,100)	(8,999)	(11,411)	(14,297)	(17,627)	(21,527)	(25,118)	(29,243)	(33,111)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13541	Capital Benefits F LTD Load Cr	093	Tennessee Division	(11,446)	(13,982)	(16,397)	(18,822)	(22,376)	(24,804)	(27,219)	(29,642)	(32,054)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13541	Capital Benefits F LTD Load Cr	096	Virginia Division	(2,441)	(3,051)	(3,639)	(4,274)	(5,176)	(6,389)	(7,929)	(9,784)	(11,818)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13542	Expense Benefits H Medical Trans o	091	Brentwood Division	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	(2,059)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13549	Expense Benefits H Medical Trans o	091	Brentwood Division	(9,731)	(11,009)	(12,375)	(14,096)	(15,848)	(17,557)	(19,311)	(21,111)	(22,959)			
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13549	Expense Benefits H Medical Trans o	096	Virginia Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13550	Expense Benefits H Payroll Tax Trar	091	Brentwood Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13551	Expense Benefits H Emp ESOP Trar	009	Kentucky Division	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	(468)	
050	Atmos Energ-KY/Mid-States	1340	Clearing Account	13551	Expense Benefits H Emp ESOP Trar	091	Brentwood Division	(220)	(241)	(310)	(337)	(408)	(481)	(554)	(627)				

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13688	Expense Benefits J Basic Life Trans	009	Virginia Division	-	-	-	(3)	(22)	(22)	(23)	(23)	(23)	(23)	(6)	(8)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13689	Expense Benefits J LTD Trans in	009	Kentucky Division	(91)	(91)	(91)	(91)	(102)	(102)	(102)	(102)	(102)	(102)	(3)	(3)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13689	Expense Benefits J LTD Trans in	009	Brentwood Division	(43)	(47)	(60)	(66)	(68)	(68)	(69)	(78)	(103)	(103)	(12)	(21)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13689	Expense Benefits J LTD Trans in	009	Virginia Division	-	-	-	(4)	(32)	(32)	(33)	(33)	(33)	(33)	(3)	(9)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13670	Benefits K Medical Transfers	009	Kentucky Division	2,083	2,083	2,083	2,083	2,334	2,334	2,334	2,478	2,583	10	10	10	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13670	Benefits K Medical Transfers	009	Brentwood Division	973	1,069	1,375	1,496	1,548	1,567	1,577	1,779	2,341	301	508	508	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13670	Benefits K Medical Transfers	009	Tennessee Division	36	36	36	36	36	36	36	36	36	36	113	113	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13670	Benefits K Medical Transfers	009	Virginia Division	-	-	-	60	735	735	737	757	757	703	227	266	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13671	Benefits K Payroll Tax Transfers	009	Kentucky Division	950	950	950	950	1,084	1,084	1,084	1,129	1,184	4	4	4	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13671	Benefits K Payroll Tax Transfers	009	Brentwood Division	443	486	626	681	705	709	717	808	1,057	131	220	220	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13671	Benefits K Payroll Tax Transfers	009	Tennessee Division	17	17	17	17	17	17	17	17	17	17	51	51	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13671	Benefits K Payroll Tax Transfers	009	Virginia Division	-	-	-	41	335	335	345	345	345	345	30	97	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13672	Benefits K Emo ESOP Transfers	009	Kentucky Division	468	468	468	468	524	524	524	568	573	2	2	2	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13672	Benefits K Emo ESOP Transfers	009	Brentwood Division	220	241	310	337	349	351	354	399	527	67	113	113	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13672	Benefits K Emo ESOP Transfers	009	Tennessee Division	7	7	7	7	7	7	7	7	7	7	23	23	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13672	Benefits K Emo ESOP Transfers	009	Virginia Division	-	-	-	20	165	165	170	170	170	170	170	16	59
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13673	Benefits K Emo HSA Transfers	009	Kentucky Division	14	14	14	14	16	16	16	16	16	16	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13673	Benefits K Emo HSA Transfers	009	Brentwood Division	6	7	9	9	9	9	9	11	13	2	3	3	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13673	Benefits K Emo HSA Transfers	009	Tennessee Division	1	1	1	1	1	1	1	1	1	1	0	1	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13673	Benefits K Emo HSA Transfers	009	Virginia Division	-	-	-	1	4	4	4	4	4	4	0	2	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13674	Benefits K RSP FACC Transfers	009	Kentucky Division	38	38	38	38	43	43	43	45	46	0	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13674	Benefits K RSP FACC Transfers	009	Brentwood Division	18	19	25	27	28	28	28	31	41	6	11	11	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13674	Benefits K RSP FACC Transfers	009	Tennessee Division	1	1	1	1	1	1	1	1	1	1	5	7	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13674	Benefits K RSP FACC Transfers	009	Virginia Division	-	-	-	2	13	13	13	13	13	2	5	6	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13675	Benefits K Basic Life Transfers	009	Kentucky Division	63	63	63	63	70	70	70	76	77	0	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13675	Benefits K Basic Life Transfers	009	Brentwood Division	29	32	41	45	47	47	54	71	9	15	15		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13675	Benefits K Basic Life Transfers	009	Tennessee Division	1	1	1	1	1	1	1	1	1	1	3	5	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13675	Benefits K Basic Life Transfers	009	Virginia Division	-	-	-	3	22	22	23	23	23	23	2	6	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13676	Benefits K LTD Transfers	009	Kentucky Division	91	91	91	91	102	102	102	109	112	0	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13676	Benefits K LTD Transfers	009	Brentwood Division	43	47	60	66	68	68	68	78	103	12	21	21	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13676	Benefits K LTD Transfers	009	Tennessee Division	2	2	2	2	2	2	2	2	2	2	5	7	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13676	Benefits K LTD Transfers	009	Virginia Division	-	-	-	4	32	32	33	33	33	33	9	11	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13607	Cap Benefits F Pension Load Clr	009	Kentucky Division	(214,710)	(257,811)	(298,832)	(341,796)	(407,854)	(453,469)	(499,851)	(549,878)	(599,092)	(74,454)	(122,295)	(171,311)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13607	Cap Benefits F Pension Load Clr	009	Brentwood Division	(70,571)	(91,507)	(118,616)	(151,366)	(186,937)	(176,760)	(212,099)	(240,052)	(268,888)	11,877	(13,565)	(50,397)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13607	Cap Benefits F Pension Load Clr	009	Tennessee Division	(197,919)	(165,754)	(193,872)	(222,134)	(261,697)	(289,194)	(315,546)	(376,739)	(430,300)	(430,300)	(70,098)	(70,098)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13607	Cap Benefits F Pension Load Clr	009	Virginia Division	(29,351)	(36,263)	(42,323)	(50,111)	(60,239)	(67,818)	(74,853)	(81,873)	(89,896)	(11,880)	(18,240)	(24,893)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13608	Cap Benefits F FAS 106 Load Clr	009	Kentucky Division	(330,523)	(395,829)	(467,585)	(522,242)	(601,135)	(661,135)	(761,186)	(836,742)	(911,073)	(69,394)	(69,394)	(69,394)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13608	Cap Benefits F FAS 106 Load Clr	009	Brentwood Division	(101,174)	(132,793)	(174,041)	(223,231)	(274,429)	(314,926)	(357,149)	(401,904)	(451,904)	61,034	49,539	23,104	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13608	Cap Benefits F FAS 106 Load Clr	009	Tennessee Division	(212,618)	(256,165)	(257,123)	(333,808)	(399,561)	(441,050)	(489,421)	(532,264)	(573,312)	(609,524)	(69,845)	(72,353)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13608	Cap Benefits F FAS 106 Load Clr	009	Virginia Division	(45,218)	(55,657)	(65,715)	(76,573)	(82,005)	(93,315)	(104,693)	(116,598)	(135,598)	(11,425)	(19,473)	(19,473)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13609	Cap Benefits F Workers Comp Clr	009	Kentucky Division	(62,762)	(78,009)	(88,616)	(101,818)	(122,123)	(136,142)	(150,397)	(165,772)	(180,898)	(229,977)	(36,015)	(50,295)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13609	Cap Benefits F Workers Comp Clr	009	Brentwood Division	(24,482)	(30,916)	(39,309)	(49,319)	(54,433)	(67,117)	(76,269)	(85,678)	4,436	(2,965)	(13,680)		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13609	Cap Benefits F Workers Comp Clr	009	Tennessee Division	(40,181)	(49,223)	(57,356)	(69,444)	(78,203)	(86,554)	(95,091)	(104,150)	(113,590)	(12,836)	(20,632)	(26,611)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13610	Employer FICA Clearing	009	Virginia Division	16,552	(10,697)	(12,793)	(14,943)	(18,063)	(20,369)	(22,547)	(24,753)	(27,156)	(34,476)	(5,365)	(17,320)	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13611	Employer FUTA Clearing	009	Brentwood Division	0	0	(0)	0	0	(0)	(0)	(0)	0	0	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13612	Employer SUTA Clearing	009	Brentwood Division	0	0	(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13613	Employer Denver City Tax Clearing	009	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	0	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13615	Benefits K Pension Transfers	009	Kentucky Division	1,059	1,059	1,059	1,059	1,183	1,183	1,183	1,255	1,282	5	5	5	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13615	Benefits K Pension Transfers	009	Brentwood Division	492	540	692	752	778	782	791	890	1,172	144	241		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13615	Benefits K Pension Transfers	009	Tennessee Division	18	18	18	18	18	18	18	18	18	18	48	48	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13615	Benefits K Pension Transfers	009	Virginia Division	-	-	-	46	365	365	376	376	376	376	33	107	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13616	Benefits K FAS106 Transfers	009	Kentucky Division	1,611	1,611	1,611	1,611	1,799	1,799	1,799	1,907	1,954	3	3		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13616	Benefits K FAS106 Transfers	009	Brentwood Division	748	820	1,050	1,141	1,190	1,199	1,199	1,349	1,775	113	173		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13616	Benefits K FAS106 Transfers	009	Tennessee Division	14	14	14	14	14	14	14	14	14	25	25		
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13616	Benefits K FAS106 Transfers	009	Virginia Division	-	-	-	-	-	-	-	-	-	-	6	76	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13620	Workers Comp Clearing	009	Brentwood Division	(2,260)	49,230	100,719	128,895	190,375	231,864	283,384	449,007	509,527	45,578	85,141	127,861	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13621	Basic Life Insurance Clearing	009	Brentwood Division	44,988	56,837	68,686	77,300	88,148	100,998	109,327	121,176	128,315	11,765	23,572	35,356	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13822	FAS106 Clearing	009	Brentwood Division	796,449	995,960	1,194,672	1,393,785	1,592,897	1,792,000	1,991,121	2,190,233	2,389,345	84,787	169,574	254,390	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13823	Medical/Dental Insurance Clearing	009	Brentwood Division	1,578,837	1,899,212	2,269,628	2,714,927	3,043,282	3,446,336	3,800,755	4,297,509	4,671,320	367,449	756,352	1,200,162	
050	Alamos Energy-KY/Mid-States	1340	Clearing Account	13824	LTD Clearing	009	Brentwood Division													

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Balance Sheet Account Ending Balances
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13678	Expense Benefits F FAS108 Trans f	036	Virginia Division	-	-	-	(68)	(652)	(652)	(658)	(568)	(568)	(720)	(65)	(76)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13680	Benefita A Cr Exo Load Pension	091	Brentwood Division	(958,209)	(432,488)	(530,630)	(611,137)	(691,568)	(772,875)	(858,626)	(934,269)	(1,013,438)	(89,460)	(174,094)	(262,160)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13681	Benefita A Cr Exo Load FAS108	091	Brentwood Division	(644,733)	(656,189)	(805,033)	(927,603)	(1,049,825)	(1,172,838)	(1,308,195)	(1,417,507)	(1,537,820)	(1,654,898)	(1,668,300)	(1,612,238)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13682	Capital Benefita E Cap TU offset Per	091	Brentwood Division	(18,503)	(7,801)	(14,442)	(13,139)	(4,378)	(8,302)	(10,855)	(12,348)	(15,986)	(28,575)	(45,235)	(45,235)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13683	Capital Benefita E Cap TU offset FAI	091	Brentwood Division	(256,740)	(284,033)	(351,235)	(405,195)	(448,666)	(511,114)	(573,442)	(628,753)	(688,338)	(749,247)	(811,294)	(878,636)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13686	Capital Benefita D True up Pension	091	Brentwood Division	18,503	7,801	14,442	13,139	4,378	8,302	10,855	12,348	15,986	28,575	45,235	45,235	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13687	Capital Benefita D True up FAS108	091	Brentwood Division	256,740	284,033	351,235	405,195	448,666	511,114	573,442	628,753	688,338	749,247	811,294	878,636	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13689	Benefita B Pension Variance Ctr	091	Brentwood Division	3,696	9,132	6,550	7,822	(3,059)	3,771	(1,263)	314	54,289	52,394	85,935		
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13690	Benefita B FAS108 Variance Ctr	091	Brentwood Division	440,186	503,306	607,645	698,707	778,798	881,261	998,095	1,076,943	1,178,478	1,252,524	1,317,700	1,047,497	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13691	Capital Benefita D True up WorkCorr	091	Brentwood Division	140,488	142,190	145,944	164,389	167,351	174,433	181,097	121,703	127,539	8,252	17,273	27,938	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13692	Capital Benefita E Cap TU offset Wo	091	Brentwood Division	(140,488)	(142,190)	(145,944)	(164,389)	(167,351)	(174,433)	(181,097)	(121,703)	(127,539)	(8,252)	(17,273)	(27,938)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13693	Expense Benefita H Workers Comp	009	Kentucky Division	(319)	(319)	(319)	(319)	(357)	(357)	(379)	(391)	(411)	(423)	(435)	(447)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13693	Expense Benefita H Workers Comp	091	Brentwood Division	(149)	(163)	(210)	(229)	(237)	(238)	(240)	(271)	(318)	(422)	(71)	(71)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13694	Expense Benefita H Workers Comp	009	Kentucky Division	(149)	(163)	(210)	(229)	(237)	(238)	(240)	(271)	(318)	(422)	(71)	(71)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13695	Capital Benefita I Workers Como Tra	003	Tennessee Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13697	Expense Benefita J Workers Como T	091	Brentwood Division	(149)	(163)	(210)	(229)	(237)	(238)	(240)	(271)	(318)	(422)	(71)	(71)	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13697	Expense Benefita J Workers Como T	006	Virginia Division	-	-	-	(14)	(112)	(112)	(116)	(116)	(116)	(116)	(10)	(31)	(37)
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13699	Benefita K Workers Como Transfers	099	Kentucky Division	319	319	319	319	357	357	379	391	411	423	435	447	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13699	Benefita K Workers Como Transfers	091	Brentwood Division	149	163	210	229	237	238	240	271	318	422	71	71	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13699	Benefita K Workers Como Transfers	003	Tennessee Division	0	0	0	0	0	0	0	0	0	0	0	0	
050	Atmos Energy-KY/Mid-States	1840	Clearing Account	13699	Benefita K Workers Como Transfers	096	Virginia Division	-	-	-	14	112	112	116	116	116	116	10	31	37
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	13600	Deferred Asset Projects	009	Kentucky Division	29,229	30,471	30,471	30,471	30,891	30,891	31,311	31,311	33,033	33,033	33,033	33,033	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	13600	Deferred Asset Projects	009	Tennessee Division	-	-	-	-	-	260,222	231,055	216,472	201,886	187,305	172,722	158,138	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	13600	Deferred Asset Projects	009	Kentucky Division	5,081	5,081	5,081	16,010	16,010	17,307	18,269	31,204	32,720	46,437	46,437	73,871	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	13600	Deferred Asset Projects	009	Brentwood Division	(217)	(217)	(217)	(217)	(217)	(8,942)	(9,642)	(10,359)	(10,359)	(11,076)	(11,793)	(12,510)	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	14132	COLI Cash surplend Value	091	Brentwood Division	210,888	211,382	211,878	212,290	212,764	213,218	213,662	214,894	215,772	216,650	217,528	218,406	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	14136	Conservation Project Recoveries	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	14168	RS-Taxes Withheld	091	Brentwood Division	-	-	-	-	64,846	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	1840	Miscellaneous deferred debits	27403	Options-Open Positions	006	Virginia Division	-	-	-	10,226	18,415	31,511	38,788	28,489	13,386	-	-	-	
050	Atmos Energy-KY/Mid-States	1840	Unamortized Loss on Reacquired Debt	19125	Retirement Premium on NP Series Q	091	Brentwood Division	1,772,289	1,744,187	1,716,035	1,687,904	1,659,772	1,631,640	1,603,508	1,575,377	1,547,245	1,519,113	1,490,981	1,462,850	
050	Atmos Energy-KY/Mid-States	1840	Unamortized Loss on Reacquired Debt	19107	Retirement Premium on NP Series T	091	Brentwood Division	2,287,354	2,287,165	2,296,936	2,295,707	2,178,478	2,148,250	2,118,022	2,087,792	2,057,563	2,027,334	1,997,105	1,966,876	
050	Atmos Energy-KY/Mid-States	1840	Unamortized Loss on Reacquired Debt	19108	Retirement Premium on NP Series U	091	Brentwood Division	2,673,214	2,842,487	2,811,781	2,581,034	2,550,307	2,519,580	2,488,853	2,427,401	2,396,874	2,365,346	2,334,818	2,304,290	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	009	Kentucky Division	471,426	471,426	471,426	471,426	471,426	471,426	471,426	471,426	471,426	471,426	471,426	471,426	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	072	Southwest Missouri Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	091	Brentwood Division	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	6,818,759	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	093	Tennessee Division	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	(377,938)	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	095	Georgia Div	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26201	Accum Defer Fed Income	096	Virginia Division	132,388	132,388	132,388	132,388	132,388	132,388	132,388	132,388	132,388	132,388	132,388	132,388	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	009	Kentucky Division	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	1,432,844	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	072	Southwest Missouri Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	091	Brentwood Division	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	458,571	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	093	Tennessee Division	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	1,957,204	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	095	Georgia Div	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	(1,236)	
050	Atmos Energy-KY/Mid-States	1900	Accumulated Deferred Income Taxes	26202	Accum Defer State Inc Tax	096	Virginia Division	8,903	8,903	8,903	8,903	8,903	8,903	8,903	8,903	8,903	8,903	8,903	8,903	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	009	Kentucky Division	18,262,791	17,015,704	9,987,981	2,618,131	4,285,617	2,722,811	2,718,090	2,781,585	2,867,312	3,613,614	5,552,139	6,693,850	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	093	Tennessee Division	9,144,432	9,772,395	6,359,701	3,338,461	2,878,137	2,923,294	2,828,058	2,684,392	3,478,997	3,778,521	4,568,154		
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14084	Gas Purchases	096	Virginia Division	8,886,851	8,368,022	2,800,756	638,459	615,930	564,011	490,822	644,154	457,226	882,717	1,380,616	1,542,389	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14087	PIB Recoveries	009	Kentucky Division	2,218,264	1,821,808	1,435,608	1,533,711	1,698,694	1,901,327	2,091,881	2,358,645	2,691,841	2,796,456	2,832,906	2,781,198	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14087	PIB Recoveries	093	Tennessee Division	1,135,555	959,884	838,317	1,136,932	1,414,422	1,720,436	1,967,148	2,350,271	1,875,361	1,805,941	1,737,522	1,662,103	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	009	Kentucky Division	(13,861,247)	(16,621,410)	(19,575,330)	(17,868,640)	(16,510,463)	(14,890,239)	(13,546,645)	(12,450,020)	(11,787,622)	(10,772,629)	(9,873,624)	(9,078,619)	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	093	Tennessee Division	(6,223,211)	(8,582,204)	(11,527,743)	(10,844,371)	(10,502,961)	(9,579,108)	(8,292,562)	(7,605,041)	(6,633,577)	(5,839,823)	(5,084,800)	(4,337,823)	
050	Atmos Energy-KY/Mid-States	1910	Unrecovered Purchased Gas Costs	14088	Recoveries	096	Virginia Division	(787,550)	(1,452,614)	(2,575,834)	(2,490,821)	(2,157,147)</								

Atmos Enerov Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Balance Sheet Account Ending Balances
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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21043	Emo Medical Prem WH	091	Brentwood Division	6,132	7,616	9,040	10,465	12,801	14,025	15,449	16,874	18,298	2,136	3,561	4,985
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21045	Emo Dental Prem WH	091	Kentucky Division	(353)	(434)	(515)	(595)	(676)	(757)	(838)	(919)	(1,000)	(1,081)	(1,162)	(1,243)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21046	Emo Dental Prem WH	091	Brentwood Division	353	434	515	595	676	757	838	919	1,000	1,081	1,162	1,243
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21048	Med/Dental-Other Exp Pymt	091	Brentwood Division	14,735	-	14,735	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21049	PTO Accrual	091	Brentwood Division	(418,452)	(418,452)	(422,878)	(422,878)	(422,878)	(408,312)	(408,312)	(408,312)	(403,325)	(403,325)	(403,325)	(428,319)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21050	Accrued Payroll	009	Kentucky Division	(452,452)	(443,022)	(547,227)	(627,320)	(732,135)	(812,351)	(892,566)	(972,781)	(1,052,996)	(1,133,211)	(1,213,426)	(1,293,641)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21050	Accrued Payroll	091	Brentwood Division	(216,511)	(203,536)	(242,150)	(280,562)	(318,974)	(357,386)	(395,798)	(434,210)	(472,622)	(511,034)	(549,446)	(587,858)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21050	Accrued Payroll	093	Tennessee Division	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)	(60,452)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21052	Vision Plan	009	Kentucky Division	(52)	-	-	-	-	(32)	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21052	Vision Plan	091	Brentwood Division	(3,541)	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21053	Pretax Flex Medical Plan	009	Kentucky Division	(634)	(1,080)	(1,527)	(1,973)	(2,420)	(2,867)	(3,314)	(3,761)	(4,208)	(4,655)	(5,102)	(5,549)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21053	Pretax Flex Medical Plan	091	Brentwood Division	(60,704)	(74,359)	(88,013)	(101,667)	(115,321)	(128,975)	(142,629)	(156,283)	(170,937)	(184,591)	(198,245)	(211,899)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21054	Pretax Dependent Care Plan	091	Brentwood Division	(113,815)	(115,541)	(116,622)	(118,231)	(120,559)	(122,887)	(125,215)	(127,543)	(129,871)	(132,200)	(134,528)	(136,856)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21062	GE FAMG-HP	093	Tennessee Division	71	71	71	71	71	71	71	71	71	71	71	71
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21076	Emo voluntary deduction	091	Brentwood Division	-	-	(214)	225	(225)	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21100	AEH 401k Safe Harbor	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21100	AEH 401k Safe Harbor	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21101	Estimated Gas Cost	009	Kentucky Division	(5,921,576)	(7,314,847)	(8,935,982)	(10,557,117)	(12,178,252)	(13,800,387)	(15,422,522)	(17,044,657)	(18,666,792)	(20,288,927)	(21,911,062)	(23,533,197)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21101	Estimated Gas Cost	093	Tennessee Division	(8,942,964)	(8,021,378)	(5,925,478)	(4,034,678)	(3,362,798)	(3,432,193)	(3,267,238)	(3,470,245)	(4,041,276)	(4,612,307)	(5,183,338)	(5,754,369)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21101	Estimated Gas Cost	096	Virginia Division	(3,842,626)	(4,079,525)	(2,927,708)	(1,428,076)	(1,329,802)	(1,233,160)	(1,167,898)	(1,074,681)	(1,000,000)	(925,312)	(850,624)	(775,936)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21136	Alone Accounts Payable	009	Kentucky Division	-	-	8,025	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21170	Emo GVUL Investment Fund	091	Brentwood Division	-	-	(438)	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21178	Health Spending Account	091	Brentwood Division	-	-	-	-	(58)	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21306	RSP FICA Empr Payable	009	Kentucky Division	(148)	(471)	(794)	(1,118)	(1,602)	(1,925)	(2,248)	(2,571)	(2,894)	(3,217)	(3,540)	(3,863)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21306	RSP FICA Empr Payable	091	Brentwood Division	(7,322)	(14,568)	(22,402)	(30,158)	(42,178)	(50,522)	(58,866)	(67,210)	(75,554)	(83,898)	(92,242)	
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	21307	Involuntary Deductions	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	23500	Contract Retain	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	23501	Customer Contributions	009	Kentucky Division	64,575	58,583	54,003	63,892	(30,416)	(28,206)	(32,473)	(32,852)	(26,741)	(20,954)	(24,941)	(28,959)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	23501	Customer Contributions	091	Brentwood Division	528,707	528,707	528,707	554,523	554,523	565,086	568,316	568,316	609,933	609,933	609,933	609,933
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	23501	Customer Contributions	093	Tennessee Division	(472,855)	(481,274)	(489,731)	(498,596)	(503,578)	(510,396)	(516,452)	(522,951)	(529,584)	(536,914)	(544,554)	(552,226)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24603	Other A/P-Def Cr Cl Cur	095	Georgia Div	(65,916)	(65,916)	(67,927)	(68,731)	(69,535)	(70,339)	(71,143)	(71,947)	(72,751)	(73,555)	(74,359)	(75,163)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24612	Other A/P-Unashed Checks	009	Kentucky Division	(45)	(45)	(118)	(1,029)	(1,029)	(1,088)	(1,088)	(1,088)	(1,088)	(8)	(8)	(8)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24612	Other A/P-Unashed Checks	093	Tennessee Division	-	-	-	(23,678)	(28,818)	(28,818)	(28,818)	(28,818)	(28,818)	(28,818)	(28,818)	(28,818)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24612	Other A/P-Unashed Checks	096	Virginia Division	-	-	-	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)	(204)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	009	Kentucky Division	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)	(41,702)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	091	Brentwood Division	39,033	39,033	39,033	39,033	39,033	39,033	39,033	39,033	39,033	39,033	39,033	39,033
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	093	Tennessee Division	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)	(73,790)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	096	Georgia Div	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)	(1,372)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	099	Virginia Division	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	24618	Stocked Item PO Clearing	096	Virginia Division	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)
050	Atmos Enerov-KY/Mid-States	2320	Accounts Payable	29021	Deferred Option Premiums	096	Virginia Division	(36,681)	(13,887)	(13,887)	(13,887)	(28,464)	(54,225)	(76,688)	(91,697)	(91,697)	(88,217)	(83,089)	(66,726)
050	Atmos Enerov-KY/Mid-States	2350	Customer deposits	25000	Customer Deposits-Active	009	Kentucky Division	(3,306,021)	(3,405,011)	(3,498,999)	(3,575,393)	(3,547,422)	(3,519,684)	(3,536,204)	(3,568,207)	(3,598,298)	(3,630,307)	(3,662,316)	(3,694,325)
050	Atmos Enerov-KY/Mid-States	2350	Customer deposits	25000	Customer Deposits-Active	093	Tennessee Division	(4,100,422)	(4,195,390)	(4,289,358)	(4,383,326)	(4,478,294)	(4,573,262)	(4,668,230)	(4,763,198)	(4,858,166)	(4,953,134)	(5,048,102)	(5,143,070)
050	Atmos Enerov-KY/Mid-States	2350	Customer deposits	25000	Customer Deposits-Active	096	Georgia Div	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Enerov-KY/Mid-States	2350	Customer deposits	25000	Customer Deposits-Active	099	Virginia Division	(528,754)	(549,589)	(571,915)	(593,741)	(616,067)	(638,893)	(662,220)	(686,046)	(710,373)	(735,200)	(760,027)	(785,854)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25102	Emo Fica-Accrual	009	Kentucky Division	(15,544)	(13,355)	(16,318)	(16,185)	(15,817)	(16,034)	(15,874)	(15,814)	(15,814)	(11,504)	(24,562)	(17,531)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25102	Emo Fica-Accrual	091	Brentwood Division	(8,818)	(10,805)	(11,267)	(6,675)	(2,722)	(1,576)	(115)	(24)	(183)	3,717	9,537	17,361
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25102	Emo Fica-Accrual	093	Tennessee Division	(9,329)	(5,017)	(1,151)	9,253	(6,444)	(4,329)	(6,707)	(7,147)	(7,271)	(15,865)	(11,228)	(4,269)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25102	Emo Fica-Accrual	096	Virginia Division	(2,517)	(2,881)	(2,881)	(2,881)	(1,788)	(1,150)	(2,059)	(1,583)	(2,059)	(1,150)	(1,150)	(1,150)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25104	Emo Futa-Accrual	009	Kentucky Division	(3,294)	(475)	(90)	(4)	(2)	(2)	(2)	(2)	(2)	(15)	(53)	(102)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25104	Emo Futa-Accrual	091	Brentwood Division	(615)	(200)	(22)	23	11	10	11	11	12	23	49	54
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25104	Emo Futa-Accrual	093	Tennessee Division	(1,873)	(321)	(84)	(2)	(1)	(2)	(1)	(1)	(2)	(8)	(8)	(8)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25104	Emo Futa-Accrual	096	Virginia Division	(505)	(88)	(16)	(1)	(0)	(1)	(0)	(0)	(0)	(1)	(2)	(2)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25107	State Unemployment Tax	009	Kentucky Division	(1,325)	(793)	(673)	(55)	(4)	(8)	(5)	(5)	(11)	(11)	(18)	(120)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25107	State Unemployment Tax	091	Brentwood Division	623	428	187	(2)	(4)	(3)	(2)	(5)	(2)	(5)	107	120
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25107	State Unemployment Tax	093	Tennessee Division	(719)	(535)	(686)	(27)	(3)	(8)	(4)	(3)	(7)	(4)	(23)	(3)
050	Atmos Enerov-KY/Mid-States	2360	Taxes accrued	25107	State Unemployment Tax	096	Virginia Division	(19											

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Balance Sheet Account Ending Balances
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27210	State Sales Tax	098	Virginia Division	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594	4,594
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27211	County Sales Tax	098	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27212	County Sales Tax	096	Virginia Division	(90,262)	(83,223)	(91,373)	(72,228)	(47,699)	(35,443)	(31,053)	(31,447)	(33,964)	(43,885)	(58,107)	(74,145)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27211	City Sales Tax	090	Kentucky Division	(51,978)	(60,398)	(65,446)	(49,705)	(33,881)	(17,016)	(67,770)	(68,057)	(69,447)	(69,447)	(69,447)	(125,738)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27212	City Sales Tax	096	Tennessee Division	12,566	(2,084)	4,680	6,482	(2,194)	(1,429)	(1,578)	491	(567)	(1,775)	(2,986)	(1,920)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27212	City Sales Tax	099	Virginia Division	(17)	(36)	161	(25)	2	(25)	(18)	(10)	(29)	(29)	(23)	(38)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27215	KY Utility School Tax	099	Kentucky Division	(1,363,768)	(1,433,251)	(1,491,321)	(1,156,371)	(556,790)	(349,960)	(299,293)	(279,212)	(484,991)	(344,459)	(438,359)	(643,405)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27215	KY Utility School Tax	093	Tennessee Division	(12)	(31)	-	(122)	(106)	2	4	3	(4)	-	-	-
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27223	Consumer Tax	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	(1)	(0)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27223	Consumer Tax	096	Virginia Division	(13,497)	(12,866)	(12,463)	(6,563)	(3,362)	(1,674)	(730)	(1,692)	(1,765)	(2,691)	(4,691)	(6,055)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27225	WKG County-School Taxes	091	Brantwood Division	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27279	VA State Tax	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	(3)	(1)
050	Atmos Energy-KY/Mid-States	2410	Tax collections	27279	VA State Tax	096	Virginia Division	(51,407)	(46,998)	(49,298)	(24,890)	(12,809)	(7,562)	(6,948)	(6,545)	(6,710)	(10,294)	(17,998)	(30,864)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	009	Brentwood Division	43,169	43,169	43,169	43,169	43,169	43,169	43,169	43,169	43,169	43,169	43,169	43,169
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan	091	Brentwood Division	(531,169)	(670,169)	(793,169)	(888,169)	(1,355,848)	(1,490,909)	(2,749,676)	(2,749,676)	(2,749,676)	(2,749,676)	(2,749,676)	(2,749,676)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27307	F&E 108/0PE&A Accrual	091	Brentwood Division	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)	(3,705,275)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	099	Kentucky Division	(12,321)	(22,593)	(35,682)	(4,836)	(6,917)	(8,225)	(9,958)	(12,002)	(3,151)	(1,624)	(4,594)	(10,489)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	093	Tennessee Division	(0)	(1)	(2)	(2)	-	-	-	-	-	-	(0)	(0)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27346	Gas Research Institute	099	Kentucky Division	(1,484,551)	(1,131,397)	(1,210,762)	(1,191,829)	(1,262,264)	(1,502,612)	(1,854,730)	(2,434,021)	(2,977,785)	(3,592,472)	(3,802,606)	(3,575,708)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billinc AR	099	Tennessee Division	(1,188,051)	(1,102,247)	(1,231,533)	(1,142,611)	(1,350,834)	(1,392,630)	(1,556,359)	(1,848,050)	(2,435,650)	(2,615,917)	(2,867,595)	(2,591,311)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27353	Deferred Billinc AR	096	Virginia Division	(267,850)	(267,850)	(277,421)	(311,138)	(347,413)	(372,778)	(476,221)	(535,077)	(645,031)	(705,316)	(677,427)	(625,149)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27364	Gas Imbalance Payable	009	Kentucky Division	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27364	Gas Imbalance Payable	099	Kentucky Division	(5,418,458)	(7,715,297)	(9,277,185)	(7,003,338)	(8,200,431)	(5,222,461)	(4,554,115)	(3,281,607)	(1,825,636)	(176,137)	(1,028,891)	(1,948,818)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27364	Texas Gas Imbalance	093	Tennessee Division	(360,185)	(557,987)	(930,982)	(486,930)	(498,290)	(354,173)	(255,126)	(200,064)	(101,170)	(37,620)	(110,440)	(197,357)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	009	Kentucky Division	(982,834)	(797,493)	(754,305)	(724,144)	(737,493)	(778,461)	(838,996)	(979,431)	(1,085,242)	(1,211,988)	(1,369,746)	(1,569,746)
050	Atmos Energy-KY/Mid-States	2420	Miscellaneous current and accrued liabilities	27401	Nymex Swaps-Open Positions	096	Virginia Division	(461,458)	(345,167)	(334,355)	(327,959)	(350,322)	(368,895)	(371,725)	(372,361)	(462,426)	(623,652)	(814,133)	(937,741)
050	Atmos Energy-KY/Mid-States	2520	Customer advances for construction	27341	Cost Adv for Construction	009	Kentucky Division	(1,777,790)	(1,771,289)	(1,768,242)	(1,767,849)	(1,767,849)	(1,768,830)	(1,766,692)	(1,765,692)	(1,772,652)	(1,777,681)	(1,775,553)	(1,776,079)
050	Atmos Energy-KY/Mid-States	2520	Customer advances for construction	27341	Cost Adv for Construction	093	Tennessee Division	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)	(76,428)
050	Atmos Energy-KY/Mid-States	2520	Customer advances for construction	27341	Cost Adv for Construction	096	Virginia Division	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)	(243,762)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	14001	Conservation Prolact Proect Cost	009	Kentucky Division	5,416,103	5,015,615	5,066,711	5,138,956	5,211,878	5,300,410	5,329,238	5,417,377	5,461,022	5,509,279	5,551,586	5,551,586
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	14195	Conservation Prolact Proect Cost	099	Kentucky Division	(5,416,103)	(5,546,394)	(5,726,196)	(5,796,618)	(5,803,978)	(5,808,834)	(5,810,731)	(5,810,731)	(5,810,731)	(5,810,731)	(5,810,731)	(5,810,731)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	14195	Conservation Prolact Proect Cost	093	Tennessee Division	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27401	Nymex Swaps-Open Positions	009	Kentucky Division	(66,034)	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27401	Nymex Swaps-Open Positions	096	Virginia Division	(58,924)	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27706	Fas 108/0PE&A	091	Brentwood Division	(4,612,242)	(4,811,354)	(5,010,488)	(5,209,578)	(5,408,890)	(5,607,802)	(5,806,914)	(6,006,028)	(6,205,142)	(6,404,256)	(6,603,370)	(6,802,484)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27710	Fas 108 - Veba Trust	009	Kentucky Division	696,227	696,227	696,227	1,008,828	1,008,828	1,008,828	1,321,896	1,321,896	1,321,896	1,321,896	1,321,896	1,321,896
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27710	Fas 108 - Veba Trust	096	Virginia Division	(21,364)	(21,364)	(21,364)	(66,296)	(66,296)	(66,296)	(66,296)	(66,296)	(66,296)	(66,296)	(66,296)	(66,296)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27710	Fas 108 - Veba Trust	093	Tennessee Division	71,702	71,702	71,702	153,680	193,660	193,660	237,646	237,646	237,646	237,646	237,646	
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27710	Fas 108 - Veba Trust	096	Virginia Division	10,282	10,282	10,282	25,977	25,977	25,977	30,871	30,871	30,871	30,871	30,871	
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27712	Deferred Retirement Costs	091	Brentwood Division	(2,956,627)	(2,967,488)	(2,978,080)	(2,988,701)	(2,999,322)	(3,009,943)	(3,020,565)	(3,031,186)	(3,041,807)	(3,052,428)	(3,063,049)	(3,073,670)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27713	Dir Retirement Plan Cost	091	Brentwood Division	(754,735)	(748,035)	(742,020)	(736,006)	(730,003)	(724,000)	(718,000)	(712,000)	(706,000)	(700,000)	(694,000)	(688,000)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27728	FAS 108 Premiums Incurred	091	Brentwood Division	418,545	832,026	643,134	754,788	865,169	976,618	1,087,893	1,198,596	1,309,436	1,420,279	1,531,122	1,641,965
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27729	FAS 108 Claims Incurred	091	Brentwood Division	346,939	1,072,311	1,269,115	1,476,426	1,684,035	2,184,402	2,424,562	2,738,161	3,052,760	3,367,359	3,681,958	4,000,000
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27730	FAS 108 Premiums With	091	Brentwood Division	(464,927)	(575,900)	(733,869)	(959,641)	(1,105,372)	(1,308,043)	(1,510,714)	(1,713,385)	(1,916,056)	(2,118,727)	(2,321,398)	(2,524,069)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27749	FAS 106 Refree Life Insurance Prer	091	Brentwood Division	56,228	70,797	85,306	99,788	114,207	128,181	142,316	156,345	170,209	183,825	197,344	210,863
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27772	Bristol Lease Leveling	096	Virginia Division	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)	(16,500)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27774	Franklin Lease Leveling-Riverside 21	093	Tennessee Division	(681)	(454)	(227)	(227)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27775	Franklin Lease Leveling-Crescent	093	Tennessee Division	(35,778)	(30,376)	(24,372)	(24,372)	(19,048)	(8,232)	(2,282)	(3,438)	(4,594)	(5,750)	(6,906)	(8,062)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27777	Mayfield Lease Leveling	099	Kentucky Division	(160,625)	(161,500)	(162,375)	(163,250)	(164,125)	(165,000)	(165,875)	(166,750)	(167,625)	(168,500)	(169,375)	(170,250)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27778	Bowling Green Lease Leveling	009	Kentucky Division	(251,459)	(250,058)	(248,657)	(247,256)	(245,855)	(244,454)	(243,053)	(241,652)	(240,251)	(238,850)	(237,449)	(236,048)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27779	Owensboro Lease Leveling	009	Kentucky Division	(444,029)	(444,026)	(444,022)	(444,018)	(444,014)	(444,010)	(444,006)	(444,002)	(444,000)	(444,000)	(444,000)	(444,000)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	27785	Columbia Lease Leveling	093	Tennessee Division	(455)	(364)	(273)	(273)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
050	Atmos Energy-KY/Mid-States	2530	Other deferred credits	28021	Deferred Oration Premiums														

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
 Trial Balance - Income Statement Accounts
 Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	4210	Miscellaneous nonoperating incen	41134	Billed from BTL SS	093	Tennessee Division	-	(3)	-	-	(1)	-	-	-	-	-	-	-	(4)	
050	Atmos Energy-KY/Mid-States	4210	Miscellaneous nonoperating incen	41134	Billed from BTL SS	099	Virginia Division	-	(1)	(10)	-	-	-	-	-	-	-	-	-	(11)	
050	Atmos Energy-KY/Mid-States	4261	Donations	30705	Education	099	Kentucky Division	3,920	1,850	1,200	1,635	100	17,849	6,701	990	100	2,695	5,229	-	41,307	
050	Atmos Energy-KY/Mid-States	4261	Donations	30702	Education	091	Brentwood Division	-	-	-	-	500	-	-	-	-	-	-	-	600	
050	Atmos Energy-KY/Mid-States	4261	Donations	30702	Education	093	Tennessee Division	-	-	1,370	-	125	3,000	1,000	500	1,000	500	-	-	7,455	
050	Atmos Energy-KY/Mid-States	4261	Donations	30702	Education	096	Virginia Division	-	-	3,560	-	-	-	-	40	750	-	2,000	-	6,350	
050	Atmos Energy-KY/Mid-States	4261	Donations	30703	United Way Agencies	009	Kentucky Division	250	-	-	700	(700)	-	-	335	-	-	-	-	585	
050	Atmos Energy-KY/Mid-States	4261	Donations	30703	United Way Agencies	093	Tennessee Division	450	120	-	-	-	1,100	-	-	2,500	1,000	-	4,500	9,670	
050	Atmos Energy-KY/Mid-States	4261	Donations	30705	Health	009	Kentucky Division	-	-	-	-	-	-	-	1,000	-	1,000	-	-	2,000	
050	Atmos Energy-KY/Mid-States	4261	Donations	30705	Health	091	Brentwood Division	100	-	-	-	-	-	-	-	-	-	-	-	100	
050	Atmos Energy-KY/Mid-States	4261	Donations	30705	Health	093	Tennessee Division	-	-	5,000	-	1,800	1,774	-	-	500	-	-	-	500	
050	Atmos Energy-KY/Mid-States	4261	Donations	30705	Health	096	Georgia Div	-	-	-	-	-	-	(250)	-	-	-	-	-	(250)	
050	Atmos Energy-KY/Mid-States	4261	Donations	30706	Museums & Arts	009	Kentucky Division	-	750	1,500	-	-	-	-	-	2,300	-	-	-	15,000	
050	Atmos Energy-KY/Mid-States	4261	Donations	30706	Museums & Arts	093	Tennessee Division	-	-	-	-	-	-	100	-	-	-	-	-	750	
050	Atmos Energy-KY/Mid-States	4261	Donations	30706	Museums & Arts	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	500	
050	Atmos Energy-KY/Mid-States	4261	Donations	30709	Salvation Army	009	Kentucky Division	-	-	-	500	-	-	-	-	-	-	-	-	500	
050	Atmos Energy-KY/Mid-States	4261	Donations	30709	Salvation Army	093	Tennessee Division	-	300	-	-	-	-	-	-	-	-	-	-	300	
050	Atmos Energy-KY/Mid-States	4261	Donations	30710	Youth Clubs & Centers	009	Kentucky Division	1,250	-	100	400	1,000	2,500	750	-	2,000	-	-	1,000	9,000	
050	Atmos Energy-KY/Mid-States	4261	Donations	30710	Youth Clubs & Centers	093	Tennessee Division	-	300	-	-	-	-	-	-	2,194	899	-	-	3,393	
050	Atmos Energy-KY/Mid-States	4261	Donations	30711	Energy Assistance Program	009	Kentucky Division	-	-	-	-	-	90,282	-	-	-	-	-	-	149,790	
050	Atmos Energy-KY/Mid-States	4261	Donations	30736	Community Welfare	009	Kentucky Division	3,800	6,360	3,160	11,615	3,400	4,175	5,158	11,134	206	6,225	3,145	12,812	71,181	
050	Atmos Energy-KY/Mid-States	4261	Donations	30736	Community Welfare	091	Brentwood Division	3,000	100	1,100	150	1,000	-	-	-	-	250	-	-	5,600	
050	Atmos Energy-KY/Mid-States	4261	Donations	30736	Community Welfare	093	Tennessee Division	1,500	65	1,250	6,250	5,589	-	1,000	2,750	650	3,876	-	2,663	25,603	
050	Atmos Energy-KY/Mid-States	4261	Donations	30736	Community Welfare	096	Virginia Division	(500)	1,000	-	-	-	1,000	-	1,000	-	-	-	(1,230)	1,250	
050	Atmos Energy-KY/Mid-States	4261	Donations	41134	Billed from BTL SS	009	Kentucky Division	4,122	323	26,866	4,471	5	1,208	93	774	774	77	467	607	39,282	
050	Atmos Energy-KY/Mid-States	4261	Donations	41134	Billed from BTL SS	093	Tennessee Division	3,598	281	23,982	3,598	4	1,051	81	217	630	59	360	467	34,072	
050	Atmos Energy-KY/Mid-States	4261	Donations	41134	Billed from BTL SS	096	Virginia Division	643	1	4,192	898	1	188	14	50	113	12	70	91	6,122	
050	Atmos Energy-KY/Mid-States	4261	Donations	41138	Billed from BTL HQ	009	Kentucky Division	1,930	49	543	74	-	-	-	-	-	-	-	-	3,082	
050	Atmos Energy-KY/Mid-States	4261	Donations	41138	Billed from BTL HQ	091	Brentwood Division	(3,100)	(100)	(1,100)	(150)	(1,500)	-	-	-	-	(250)	(100)	-	-	(8,300)
050	Atmos Energy-KY/Mid-States	4261	Donations	41138	Billed from BTL HQ	093	Tennessee Division	1,332	43	473	64	844	-	-	-	-	-	132	40	2,728	
050	Atmos Energy-KY/Mid-States	4261	Donations	41138	Billed from BTL HQ	096	Virginia Division	238	8	84	12	115	-	-	-	-	-	26	8	490	
050	Atmos Energy-KY/Mid-States	4263	Penalties	41134	Billed from BTL SS	009	Kentucky Division	-	-	113	-	3,262	-	-	-	-	4	42	-	3,421	
050	Atmos Energy-KY/Mid-States	4263	Penalties	41134	Billed from BTL SS	093	Tennessee Division	-	-	98	-	2,839	-	-	-	-	-	3	32	-	2,973
050	Atmos Energy-KY/Mid-States	4263	Penalties	41134	Billed from BTL SS	096	Virginia Division	-	-	18	-	509	-	-	-	-	1	6	-	534	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01000	Non-projects Labor	091	Brentwood Division	12,843	-	-	-	-	-	-	-	-	-	-	-	12,843	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01008	Expense Labor Accrual	091	Brentwood Division	1,466	(6,422)	-	-	-	-	-	-	-	-	-	-	(4,957)	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01202	Pension Benefits Load	091	Brentwood Division	1,245	(559)	-	-	-	-	-	-	-	-	-	-	686	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01203	OP&B Benefits Load	091	Brentwood Division	1,889	(848)	-	-	-	-	-	-	-	-	-	-	1,041	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01221	Workers Comp Benefits Load	091	Brentwood Division	386	(173)	-	-	-	-	-	-	-	-	-	-	213	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01251	Medical Benefits Load	091	Brentwood Division	2,518	(1,130)	-	-	-	-	-	-	-	-	-	-	1,388	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01257	ESOP Benefits Load	091	Brentwood Division	558	(250)	-	-	-	-	-	-	-	-	-	-	308	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01260	HSA Benefits Load	091	Brentwood Division	29	(13)	-	-	-	-	-	-	-	-	-	-	16	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01263	RSP F&O Benefits Load	091	Brentwood Division	43	(19)	-	-	-	-	-	-	-	-	-	-	24	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01268	Life Benefits Load	091	Brentwood Division	73	(22)	-	-	-	-	-	-	-	-	-	-	51	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	01289	LTD Benefits Load	091	Brentwood Division	114	(51)	-	-	-	-	-	-	-	-	-	-	63	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	04581	Building Lease/Rents	091	Brentwood Division	601	601	601	580	641	601	-	-	-	-	-	-	3,604	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05111	Postage/Delivery Services	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	250	250	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05364	Cellular, radio, pager charges	091	Brentwood Division	149	(28)	-	-	-	-	-	-	-	-	-	-	122	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05411	Meals and Entertainment	091	Brentwood Division	680	-	-	-	-	-	-	-	-	88	-	-	768	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05411	Meals and Entertainment	093	Tennessee Division	-	-	-	-	86	6	-	-	-	-	-	-	92	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05412	Spousal & Dependent Travel	091	Brentwood Division	33	-	-	-	-	-	-	-	-	-	-	-	33	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05419	Transportation	091	Brentwood Division	1,079	-	-	-	-	-	-	-	140	-	-	-	1,220	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05413	Transportation	093	Tennessee Division	-	-	-	-	541	117	-	-	-	-	-	-	658	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05414	Lodging	091	Brentwood Division	1,022	-	-	-	-	-	-	-	-	-	-	-	1,141	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	05415	Membership Fees	009	Kentucky Division	-	179	-	-	-	-	-	-	-	-	-	-	179	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	07458	Restricted Stock - Long Term Incent	091	Brentwood Division	-	-	-	-	-	-	-	8,942	-	-	-	-	8,942	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	07590	Misc General Expense	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	177	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	30737	Political Activities	009	Kentucky Division	-	-	5,000	2,500	2,500	2,500	2,500	-	-	-	-	-	12,500	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	30737	Political Activities	096	Virginia Division	1,000	1,000	1,000	1,000	1,000	1,000	(1,000)	1,000	1,000	1,000	1,000	-	9,000	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	30737	Political Activities	097	Northeast Missouri Rate Div	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	41134	Billed from BTL SS	009	Kentucky Division	306	3,345	317	456	413	482	200	277	707	211	2,041	288	9,020	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	41134	Billed from BTL SS	093	Tennessee Division	285	2,911	276	397	359	420	174	241	616	162	1,571	205	7,557	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	41134	Billed from BTL SS	096	Virginia Division	48	522	49	71	64	76	31	43	110	31	305	40	1,391	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	41136	Billed from BTL HQ	009	Kentucky Division	12,204	(4,391)	283	278	317	298	4,414	-	172	-	-	-	92	
050	Atmos Energy-KY/Mid-States	4264	Civic, Political and Related	41138	Billed from BTL HQ																

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05414	Lodging	091	Brentwood Division	135	-	-	-	-	-	-	1,520	-	-	-	-	1,655	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05414	Lodging	093	Tennessee Division	-	-	-	-	-	-	-	-	484	-	-	-	484	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05416	Membership Fees	009	Virginia Division	700	-	-	-	-	-	-	-	-	-	-	-	700	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05416	Club Dues - Non-deductible	009	Kentucky Division	-	-	-	100	-	-	-	-	-	-	-	-	100	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05419	Misc Employee Expense	009	Kentucky Division	-	-	-	-	-	-	118	-	-	-	-	-	118	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05419	Misc Employee Expense	091	Brentwood Division	-	-	-	-	4	-	77	-	-	-	-	-	81	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05420	Employee Development	009	Kentucky Division	-	-	-	-	-	-	-	1,487	-	-	-	-	1,487	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	05421	Training	009	Kentucky Division	30	-	-	-	-	-	-	-	-	-	-	-	30	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	37	849	-	280	101	158	58	-	-	50	50	1,360	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07499	Misc Employee Welfare Exp	091	Brentwood Division	73	234	181	149	-	-	123	-	111	259	-	174	1,302	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07499	Misc Employee Welfare Exp	093	Tennessee Division	-	-	258	-	34	74	-	-	-	-	-	-	400	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07500	Misc General Expense	009	Kentucky Division	727	1,191	4,078	6,030	5,294	5,241	4,148	3,089	2,683	4,185	9,482	11,531	58,841	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07500	Misc General Expense	091	Brentwood Division	13	-	421	-	240	995	-	(278)	1,776	13	-	-	3,180	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07500	Misc General Expense	093	Tennessee Division	267	535	1,740	1,830	150	3,005	3,917	1,311	3,100	60	39	1,899	17,858	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	07500	Misc General Expense	096	Virginia Division	1,000	-	220	250	480	300	-	500	1,398	-	-	-	4,134	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30702	Education	009	Kentucky Division	-	-	-	-	-	-	400	-	-	-	-	-	400	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30703	United Way Agencies	093	Tennessee Division	-	-	-	80	-	-	-	-	-	-	-	-	80	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30705	Health	009	Kentucky Division	-	411	-	-	-	-	380	63	-	-	-	-	854	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30706	Museums & Arts	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	2,500	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30736	Community Welfare	009	Kentucky Division	-	45	-	-	-	500	(500)	-	-	1,373	1,479	71	2,500	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30736	Community Welfare	093	Tennessee Division	450	-	-	-	-	-	-	-	-	450	-	39	23,108	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30736	Community Welfare	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	135	-	135	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30740	Misc Income Deductions	009	Kentucky Division	50	-	-	225	-	68	135	-	85	90	75	125	851	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30740	Misc Income Deductions	091	Brentwood Division	-	-	-	-	15	1,008	-	(27)	85	-	-	100	1,161	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30740	Misc Income Deductions	093	Tennessee Division	30	-	-	-	-	-	30	145	30	233	-	42	250	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30740	Misc Income Deductions	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	30	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30743	Entertainment & Sports Events	009	Kentucky Division	4,804	2,174	7,703	8,827	1,145	5,439	230	28,500	97	507	507	4,071	59,224	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30743	Entertainment & Sports Events	091	Brentwood Division	4,520	3,331	10,455	38,295	4,284	-	12,785	3,225	5,727	24,768	(23,957)	49,211	131,047	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30743	Entertainment & Sports Events	093	Tennessee Division	12,145	38	53	4,214	-	204	2,750	1,431	92	100	20,000	-	-	-
050	Atmos Energy-KY/Mid-States	4285	Other deductions	30743	Entertainment & Sports Events	096	Virginia Division	-	35	-	-	-	-	-	-	188	-	-	-	203	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41134	Billed from BTL SS	009	Kentucky Division	3,187	2,796	13,132	8,033	3,026	(41)	4,845	8,250	13,270	(160)	31,491	10,375	99,204	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41134	Billed from BTL SS	093	Tennessee Division	2,773	2,434	11,429	7,882	2,633	(36)	4,217	7,180	11,548	(123)	24,239	7,986	82,143	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41134	Billed from BTL SS	096	Virginia Division	497	436	2,049	1,287	472	(8)	758	1,287	2,470	1,504	1,550	15,202		
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41136	Billed from BTL HQ	009	Kentucky Division	3,511	2,335	5,872	18,963	4,071	1,862	7,412	3,188	5,793	9,650	(10,851)	26,244	77,920	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41136	Billed from BTL HQ	091	Brentwood Division	(7,114)	(4,731)	(11,490)	(38,418)	(6,247)	(3,976)	(15,017)	(6,395)	(11,736)	(25,978)	20,807	(50,325)	(162,819)	
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41136	Billed from BTL HQ	093	Tennessee Division	3,058	2,003	4,935	15,505	1,708	8,451	7,447	5,042	13,674	(8,337)	20,165	71,522		
050	Atmos Energy-KY/Mid-States	4285	Other deductions	41136	Billed from BTL HQ	096	Virginia Division	548	383	882	2,951	833	305	1,153	491	901	2,652	(1,819)	3,915	13,176	
050	Atmos Energy-KY/Mid-States	4285	Interest on long-Term debt	41134	Billed from BTL SS	009	Kentucky Division	533,633	533,633	533,633	533,633	533,633	533,633	533,633	533,633	533,633	533,633	565,299	565,299	6,498,592	
050	Atmos Energy-KY/Mid-States	4270	Interest on long-Term debt	41134	Billed from BTL SS	093	Tennessee Division	464,436	464,436	464,436	464,436	464,436	464,436	464,436	464,436	464,436	464,436	435,116	435,116	4,351,116	
050	Atmos Energy-KY/Mid-States	4270	Interest on long-Term debt	41134	Billed from BTL SS	096	Virginia Division	83,270	83,270	83,270	83,270	83,270	84,443	84,443	84,443	84,443	84,443	84,443	84,443	1,002,761	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	30132	1st Mort Bonds Series I	091	Brentwood Division	649	649	649	649	649	649	1,681	648	648	648	648	648	7,798	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41134	Billed from BTL SS	009	Kentucky Division	5,951	5,951	5,951	5,951	5,951	5,951	5,951	5,951	5,951	6,305	6,305	6,305	72,476	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41134	Billed from BTL SS	093	Tennessee Division	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	4,953	4,953	4,953	4,953	61,176	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41134	Billed from BTL HQ	009	Kentucky Division	929	929	929	929	929	929	929	929	929	942	942	942	11,163	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41136	Billed from BTL HQ	096	Virginia Division	320	320	320	320	320	320	320	320	320	320	320	320	338	
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41136	Billed from BTL HQ	091	Brentwood Division	(649)	(648)	(648)	(649)	(649)	(649)	(649)	(649)	(649)	(649)	(648)	(648)	(648)	(8,798)
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41136	Billed from BTL HQ	093	Tennessee Division	279	279	279	279	279	279	279	279	279	279	279	279	279	3,604
050	Atmos Energy-KY/Mid-States	4280	Amortization of debt discount and	41136	Billed from BTL HQ	096	Virginia Division	50	50	50	50	50	50	50	50	50	50	50	50	693	
050	Atmos Energy-KY/Mid-States	4281	Amortization of loss on reacquiree	41134	Billed from BTL SS	009	Kentucky Division	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	9,899	10,274	10,274	10,274	118,111
050	Atmos Energy-KY/Mid-States	4281	Amortization of loss on reacquiree	41134	Billed from BTL SS	093	Tennessee Division	8,441	8,441	8,441	8,441	8,441	8,441	8,441	8,441	8,441	7,908	7,908	7,908	99,894	
050	Atmos Energy-KY/Mid-States	4281	Amortization of loss on reacquiree	41134	Billed from BTL SS	096	Virginia Division	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,535	1,535	1,535	18,225	
050	Atmos Energy-KY/Mid-States	4300	Interest on debt to associated cor	41134	Billed from BTL SS	009	Kentucky Division	3,893	3,417	4,361	5,596	4,160	4,145	4,324	4,331	4,229	4,403	4,353	4,849	52,072	
050	Atmos Energy-KY/Mid-States	4300	Interest on debt to associated cor	41134	Billed from BTL SS	093	Tennessee Division	3,388	2,974	3,795	4,871	3,621	3,807	3,764	3,681	3,388	3,359	3,732	4,395	3,732	
050	Atmos Energy-KY/Mid-States	4300	Interest on debt to associated cor	41134	Billed from BTL SS	096	Virginia Division	607	593	680	873	649	847	675	676	680	658	652	724	8,035	
050	Atmos Energy-KY/Mid-States	4310	Other interest expense	30118	Penalty - Interest	093	Tennessee Division	-	-	-	40	-	-	-	-	-	-	-	3	83	
050	Atmos Energy-KY/Mid-States	4310	Other interest expense	30118	Penalty - Interest	096	Virginia Division	-	-	-	-	4,250	-	-	1,950	2,052	-	-	-	4,654	
050	Atmos Energy-KY/Mid-States	4310	Other interest expense	30119	Cust Depts-Bv Acct/Div	009	Kentucky Division	352	302	374	333	396	335	378	326	393	372	413	368	4,342	
050	Atmos Energy-KY/Mid-States	4310	Other interest expense	30119	Cust Depts-Bv Acct/Div	093	Tennessee Division	14,802	13,441	15,043	15,049	15,790	11,986	12,396	12,518	12,132	12,818	12,544	13,019	181,334	
050	Atmos Energy-KY/Mid-States	4310	Other interest expense	30119	Cust Depts-Bv Acct/Div	096															

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050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31108	Gas Rev-Dist Inc. Base Charges	096	Virginia Division	(258)	(258)	(769)	77	538	862	181	1,548	1,109	(137)	(1,202)	(1,038)	653	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	009	Kentucky Division	(997,984)	(347,475)	2,517,599	2,293,458	875,777	165,915	130,988	(19,112)	8,600	(328,165)	(1,004,589)	(532,811)	2,756,971	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31128	Gas Cost Adjustment Surcharge	093	Tennessee Division	(854,574)	(1,291,091)	2,670,082	1,714,763	798,218	86,980	7,777	37,739	8,161	(267,114)	(444,520)	(335,789)	2,308,127	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31181	City franchise revenue	009	Kentucky Division	(76,053)	(168,842)	413,172	309,281	85,940	40,374	(864)	11,807	(3,432)	(75,725)	(133,509)	(23,822)	378,307	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31181	City franchise revenue	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31182	State Occur revenue	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31182	State Occur revenue	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31182	State Occur revenue	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31182	State Occur revenue	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31195	WNA	009	Kentucky Division	(38,486)	709,488	(553,708)	18,577	-	-	-	-	-	(17,735)	(123,252)	(333,880)	(358,978)	
050	Atmos Energy-KY/Mid-States	4805	Unbilled Residential Revenue	31195	WNA	093	Tennessee Division	(1,320)	535,834	(469,453)	39,242	-	-	-	-	-	-	(10,833)	(100,935)	(322,469)	(329,558)
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	009	Kentucky Division	(1,228,846)	(1,160,517)	(1,174,322)	(508,884)	(250,082)	(192,156)	(180,753)	(202,944)	(204,585)	(285,160)	(315,603)	(595,037)	(6,228,878)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	093	Tennessee Division	(2,212,794)	(2,163,935)	(2,226,892)	(921,637)	(808,389)	(443,128)	(426,666)	(412,112)	(371,216)	(488,849)	(1,145,402)	(1,145,402)	(11,947,732)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31101	Gas Rev-Dist Inc	096	Virginia Division	(679,421)	(519,010)	(576,820)	(276,443)	(126,936)	(103,463)	(99,353)	(92,832)	(100,708)	(139,019)	(197,742)	(343,968)	(3,156,616)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	009	Kentucky Division	(712,676)	(711,556)	(708,273)	(706,324)	(688,259)	(685,242)	(696,471)	(651,872)	(674,311)	(682,128)	(702,737)	(829,004)	(8,293,004)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	093	Tennessee Division	(575,018)	(572,589)	(585,099)	(577,224)	(566,234)	(573,973)	(570,775)	(570,775)	(565,762)	(565,099)	(578,679)	(589,475)	(6,879,967)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	096	Virginia Division	(104,501)	(104,100)	(107,237)	(105,603)	(104,897)	(104,478)	(103,911)	(102,411)	(102,884)	(103,098)	(103,878)	(105,405)	(1,252,184)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	009	Kentucky Division	(5,711,534)	(5,404,348)	(5,495,988)	(2,291,325)	(1,028,532)	(770,015)	(725,920)	(687,193)	(690,493)	(691,981)	(1,034,708)	(1,862,018)	(26,851,813)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	093	Tennessee Division	(5,691,556)	(5,467,212)	(5,623,138)	(2,331,457)	(1,287,305)	(837,952)	(779,681)	(772,071)	(802,353)	(815,444)	(1,125,482)	(1,71,980)	(27,084,112)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	096	Virginia Division	(2,481,623)	(2,232,367)	(2,483,880)	(1,185,801)	(612,612)	(332,814)	(329,715)	(307,406)	(298,259)	(408,979)	(579,537)	(1,008,758)	(12,159,250)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31183	Surcharge revenue	009	Kentucky Division	(89,702)	(87,047)	(83,966)	(83,489)	(78,644)	(78,572)	(78,481)	(77,172)	(80,433)	(144,772)	(147,543)	(149,374)	(1,180,390)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31195	WNA	009	Kentucky Division	(40,673)	34,871	276,215	(68,758)	680	(13)	10	577	(19)	(15)	(71,715)	(63,533)	(62,181)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31195	WNA	093	Tennessee Division	(25,075)	145,376	(143,759)	(183,434)	(1,803)	252	8,292	70	1,077	(73,933)	(177,459)	(345,999)	(117,878)	
050	Atmos Energy-KY/Mid-States	4811	Commercial Revenue-Banner	31185	WNA	096	Virginia Division	-	-	-	-	-	-	-	81,378	-	-	1	-	81,378	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	009	Kentucky Division	(146,983)	(206,943)	(169,871)	(57,004)	(98,905)	(54,800)	(53,995)	(66,135)	(25,808)	(28,779)	(38,489)	(70,046)	(953,844)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	093	Tennessee Division	(158,901)	(306,156)	(309,830)	(144,947)	(82,986)	(65,740)	(78,983)	(105,598)	(73,612)	(115,463)	(129,720)	(219,025)	(1,808,880)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31101	Gas Rev-Dist Inc	096	Virginia Division	(85,618)	(48,292)	(97,828)	(41,704)	(11,292)	(13,801)	(17,356)	(19,439)	(13,402)	(22,987)	(30,721)	(42,444)	(424,844)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	009	Kentucky Division	(11,836)	(11,143)	(11,189)	(11,322)	(10,476)	(10,839)	(10,423)	(9,555)	(10,210)	(10,722)	(10,083)	(10,170)	(121,957)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	093	Tennessee Division	(22,655)	(23,515)	(24,780)	(23,985)	(22,910)	(25,732)	(24,115)	(24,919)	(25,274)	(24,319)	(26,166)	(24,190)	(294,784)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31108	Gas Rev-Dist Inc. Base Charges	096	Virginia Division	(6,874)	(5,070)	(7,828)	(7,446)	(6,580)	(6,246)	(6,202)	(6,980)	(5,874)	(6,352)	(5,652)	(6,468)	(57,472)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	009	Kentucky Division	(852,916)	(794,983)	(1,014,250)	(418,875)	(308,880)	(278,439)	(172,227)	(218,425)	(100,437)	(104,808)	(123,473)	(211,184)	(4,599,417)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	093	Tennessee Division	(898,043)	(805,347)	(899,218)	(440,624)	(294,285)	(235,371)	(183,801)	(239,279)	(162,850)	(287,259)	(273,459)	(388,050)	(5,098,601)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31128	Gas Cost Adjustment Surcharge	096	Virginia Division	(376,328)	(292,205)	(584,835)	(260,367)	(89,439)	(78,264)	(88,468)	(95,585)	(51,449)	(91,412)	(117,575)	(157,008)	(2,280,712)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31183	Surcharge revenue	009	Kentucky Division	(2,981)	(2,710)	(3,532)	(2,682)	(3,142)	(3,211)	(2,176)	(2,011)	(1,598)	(2,045)	(2,023)	(2,097)	(30,230)	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31185	WNA	009	Kentucky Division	(21)	4	59	2	-	-	-	-	-	-	(4)	(9)	31	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31195	WNA	093	Tennessee Division	(1,618)	28,809	47,253	(15,818)	(126)	1	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4812	Industrial Revenue-Banner	31195	WNA	096	Virginia Division	-	-	-	-	-	-	-	6,876	-	-	-	-	6,876	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	009	Kentucky Division	(105,880)	(68,148)	275,019	197,062	87,381	5,817	(3,018)	(8,563)	(1,338)	(120,558)	(30,812)	(48,527)	180,075	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	093	Tennessee Division	(142,068)	(264,333)	587,313	369,770	131,574	(15,855)	(11,438)	17,313	18,199	(159,369)	(70,885)	(65,280)	295,141	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31101	Gas Rev-Dist Inc	096	Virginia Division	(24,258)	(38,327)	121,979	80,371	36,039	10,799	12,476	3,361	(4,299)	(46,510)	(82,806)	(16,447)	67,428	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	009	Kentucky Division	(1,400)	1,840	(480)	7,500	2,780	2,630	(6,960)	(1,790)	(9,980)	(4,640)	(9,980)	1,780		
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	093	Tennessee Division	(11,715)	1,208	(18,195)	3,920	(3,837)	5,386	2,892	(5,422)	1,862	(7,358)	(6,362)	(9,077)		
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31108	Gas Rev-Dist Inc. Base Charges	096	Virginia Division	308	(121)	(902)	297	517	198	231	693	(253)	(275)	(220)	(581)	(68)	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	009	Kentucky Division	(484,371)	(304,827)	1,285,701	930,348	341,034	22,714	55,692	(27,437)	(4,288)	(383,479)	(95,468)	(144,147)	1,211,644	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	093	Tennessee Division	(358,119)	(867,585)	1,483,321	931,916	458,095	(28,700)	(21,457)	32,425	59,608	(276,802)	(189,320)	(58,879)	1,384,833	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31128	Gas Cost Adjustment Surcharge	096	Virginia Division	(107,969)	(171,410)	542,701	460,844	120,688	30,934	(8,568)	35,392	(13,200)	(149,309)	(161,910)	(7,266)	570,927	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31181	City franchise revenue	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31181	City franchise revenue	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31182	State Occur revenue	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31182	State Occur revenue	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31182	State Occur revenue	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31195	WNA	009	Kentucky Division	(14,910)	272,631	(216,318)	5,918	-	-	-	-	-	(11,996)	(37,006)	(102,242)	(103,923)	
050	Atmos Energy-KY/Mid-States	4815	Unbilled Comm Revenue	31195	WNA	093	Tennessee Division	21,910	481,148	(430,386)	28,3										

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8059	PGA Offset to Unrecovered Gas I	04775	PGA Recoveries	009	Kentucky Division	(14,090,546)	(16,350,948)	(16,484,691)	(9,888,928)	(4,545,617)	(2,828,673)	(2,925,871)	(2,688,163)	(2,782,533)	(2,786,893)	(3,881,511)	(5,752,848)	(85,009,010)	
050	Atmos Energy-KY/Mid-States	8059	PGA Offset to Unrecovered Gas I	04775	PGA Recoveries	009	Tennessee Division	(12,238,993)	(13,280,696)	(12,832,899)	(8,810,510)	(3,327,081)	(2,899,346)	(2,533,858)	(2,284,848)	(2,419,816)	(2,834,042)	(3,185,633)	(4,101,943)	(68,217,452)	
050	Atmos Energy-KY/Mid-States	8059	PGA Offset to Unrecovered Gas I	04775	PGA Recoveries	006	Virginia Division	(3,106,738)	(3,385,550)	(3,301,151)	(2,204,596)	(1,141,552)	(903,521)	(839,302)	(779,834)	(870,737)	(872,807)	(1,087,408)	(1,367,047)	(20,919,422)	
050	Atmos Energy-KY/Mid-States	8060	Exchange gas	04776	Imbalances	009	Kentucky Division	118,278	120,724	230,747	43,621	(44,815)	(68,400)	(112,587)	(82,068)	(64,235)	(65,185)	(59,723)	59,841	13,629	
050	Atmos Energy-KY/Mid-States	8060	Exchange gas	04776	Imbalances	009	Kentucky Division	1,203,819	2,808,958	1,550,074	1,885,424	(1,053,896)	(987,006)	(1,232,855)	(787,044)	(1,400,053)	(1,739,942)	(1,182,812)	(1,182,812)	748,615	(395,407)
050	Atmos Energy-KY/Mid-States	8081	Gas withdrawn from storage-Debi	04758	Storage Injection/Withdrawal	009	Kentucky Division	4,227,018	7,015,367	7,184,512	3,885,876	2,868	-	-	3,675	-	-	-	-	1,412,160	23,731,579
050	Atmos Energy-KY/Mid-States	8081	Gas withdrawn from storage-Debi	04758	Storage Injection/Withdrawal	009	Tennessee Division	2,668,573	4,699,407	3,548,997	1,137,743	85,279	27,936	18,123	30,197	118,786	61,589	74,809	815,410	13,574,549	
050	Atmos Energy-KY/Mid-States	8081	Gas withdrawn from storage-Debi	04758	Storage Injection/Withdrawal	096	Virginia Division	698,350	1,227,968	915,153	395,761	57,591	18,189	9,132	16,068	66,585	33,876	45,918	200,045	3,682,635	
050	Atmos Energy-KY/Mid-States	8082	Gas delivered to storage-Credit	04758	Storage Injection/Withdrawal	009	Kentucky Division	(38,968)	(4,109)	(13,314)	(18,576)	(2,019,077)	(2,027,059)	(2,176,815)	(2,188,785)	(2,342,203)	(2,057,897)	(2,076,011)	(8,168)	(14,973,952)	
050	Atmos Energy-KY/Mid-States	8082	Gas delivered to storage-Credit	04758	Storage Injection/Withdrawal	096	Tennessee Division	(888,435)	(275,462)	(313,619)	(375,468)	(866,455)	(1,017,594)	(1,107,188)	(1,065,728)	(1,019,812)	(1,039,899)	(1,013,993)	(211,441)	(1,894,856)	
050	Atmos Energy-KY/Mid-States	8082	Gas delivered to storage-Credit	04758	Storage Injection/Withdrawal	096	Virginia Division	(349,615)	(133,762)	(147,382)	(208,755)	(251,174)	(248,847)	(282,497)	(222,908)	(194,867)	(226,990)	(261,693)	(120,595)	(2,510,203)	
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04801	Company Used Gas	009	Kentucky Division	(18,932)	(16,330)	(20,856)	(8,512)	(9,687)	(2,844)	(1,533)	(7,113)	(2,292)	(1,533)	(2,292)	(6,168)	(100,840)	
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04801	Company Used Gas	096	Tennessee Division	(5,983)	(8,246)	(8,159)	(7,170)	(2,992)	(1,240)	(673)	(330)	(244)	(247)	(247)	(36,106)		
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04801	Company Used Gas	006	Virginia Division	45	49	-	-	-	-	3	3	3	3	5	21	130	
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04802	PGA Recoverable Company Used G	009	Kentucky Division	17,226	12,352	18,840	7,099	9,008	3,670	2,607	1,818	6,955	1,963	1,963	3,285	86,698	
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04802	PGA Recoverable Company Used G	096	Tennessee Division	4	-	-	-	-	-	-	-	-	-	-	4		
050	Atmos Energy-KY/Mid-States	8120	Gas used for other utility operator	04802	PGA Recoverable Company Used G	096	Virginia Division	278	326	184	121	80	151	81	204	30	114	127	31	1,728	
050	Atmos Energy-KY/Mid-States	8130	Other gas supply expenses	04755	Purchase Gas-Ind-Actual	093	Tennessee Division	110,078	110,078	110,078	110,078	110,078	110,078	110,078	110,078	110,078	110,078	110,078	91,002	1,301,880	
050	Atmos Energy-KY/Mid-States	8130	Other gas supply expenses	04777	Reallment Costs	093	Kentucky Division	-	-	-	-	-	-	-	-	750,000	-	-	-	750,000	
050	Atmos Energy-KY/Mid-States	8130	Other gas supply expenses	04777	Reallment Costs	096	Tennessee Division	-	-	-	-	-	-	-	-	-	9	-	(9)	10	
050	Atmos Energy-KY/Mid-States	8140	Storage-Operation supervision an	07590	Misc General Expense	009	Kentucky Division	-	(591)	(285)	-	-	-	-	-	(7)	-	-	-	(878)	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	01000	Non-project Labor	009	Kentucky Division	3,869	5,169	7,272	5,603	4,396	1,934	2,868	1,063	2,290	4,519	4,558	3,280	46,839	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	01008	Expense Labor Accrual	009	Kentucky Division	153	840	1,779	(841)	(3,189)	(56)	757	(849)	903	(735)	614	109	(318)	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	02005	Non-inventory Supplies	009	Kentucky Division	28	655	101	853	681	-	171	1,783	2,147	374	1,189	345	8,126	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	08111	Contract Labor	009	Kentucky Division	18,588	-	-	13,308	-	-	-	-	12,704	6,308	-	-	81,366	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	07590	Misc General Expense	009	Kentucky Division	-	(888)	(439)	-	-	-	-	-	-	-	-	-	(1,428)	
050	Atmos Energy-KY/Mid-States	8180	Wells expenses	01000	Non-project Labor	009	Kentucky Division	2,819	4,336	6,441	2,865	3,022	1,855	2,072	900	1,492	1,845	2,860	2,746	33,493	
050	Atmos Energy-KY/Mid-States	8170	Lines expenses	01008	Expense Labor Accrual	009	Kentucky Division	339	759	1,697	(1,789)	(1,572)	145	387	(619)	453	(683)	580	349	157	
050	Atmos Energy-KY/Mid-States	8170	Lines expenses	02005	Non-inventory Supplies	009	Kentucky Division	496	11	87	2,765	-	-	-	45	155	18	787	-	4,363	
050	Atmos Energy-KY/Mid-States	8170	Lines expenses	04590	Utilities	009	Kentucky Division	135	180	112	124	113	90	119	72	96	111	124	80	77	1,291
050	Atmos Energy-KY/Mid-States	8170	Lines expenses	04590	Utilities	091	Brentwood Division	40	41	41	41	38	38	41	43	48	47	43	42	503	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	01000	Non-project Labor	009	Kentucky Division	553	809	1,105	2,097	3,054	379	962	552	702	3,848	1,999	1,226	17,104	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	01008	Expense Labor Accrual	009	Kentucky Division	(260)	128	258	805	(959)	(376)	358	(187)	153	(8)	(48)	15		
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	02005	Non-inventory Supplies	009	Kentucky Division	515	1,144	737	1,956	1,084	(279)	1,202	1,112	191	2,582	518	2,840	13,603	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	04590	Utilities	009	Kentucky Division	71	73	70	82	49	102	76	128	39	148	80	38	955	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	04590	Utilities	091	Brentwood Division	277	286	289	286	268	283	290	306	336	331	301	295	3,523	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	04599	Capitalized Utility Costs	009	Kentucky Division	(61)	(82)	(60)	(70)	(42)	(87)	(64)	(113)	(34)	(123)	(88)	(32)	(815)	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	04599	Capitalized Utility Costs	091	Brentwood Division	(235)	(243)	(246)	(244)	(228)	(224)	(247)	(289)	(285)	(280)	(257)	(252)	(3,010)	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	09111	Contract Labor	009	Kentucky Division	380	-	-	-	546	-	-	-	-	-	-	-	906	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	07609	Utility Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8180	Compressor station expenses	07609	Utility Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8190	Compressor station fuel and pow	04590	Utilities	009	Kentucky Division	84	77	88	80	78	3	82	83	79	86	86	86	628	
050	Atmos Energy-KY/Mid-States	8200	Storage-Measuring and regulatin	01000	Non-project Labor	009	Brentwood Division	198	276	880	553	1,821	5	5	702	3,572	5	481	8,199		
050	Atmos Energy-KY/Mid-States	8200	Storage-Measuring and regulatin	01008	Expense Labor Accrual	009	Kentucky Division	447	-	-	241	-	-	-	-	427	-	-	-	1,508	
050	Atmos Energy-KY/Mid-States	8200	Storage-Measuring and regulatin	01008	Expense Labor Accrual	009	Kentucky Division	145	(224)	234	(66)	(169)	-	-	-	278	(278)	-	-	(79)	
050	Atmos Energy-KY/Mid-States	8200	Storage-Measuring and regulatin	04590	Utilities	009	Kentucky Division	252	278	301	201	118	94	95	87	87	89	135	140	1,878	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	01000	Non-project Labor	009	Kentucky Division	4,048	1,655	7,497	841	120	63	-	-	-	-	818	2,521	17,463	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	01008	Expense Labor Accrual	009	Kentucky Division	1,858	(1,197)	3,871	(4,050)	(428)	2	(22)	-	-	-	276	859	968	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	02005	Non-inventory Supplies	009	Kentucky Division	84	387	715	1,742	-	-	-	223	-	486	317	447	2,832	7,193
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	03003	Capitalized transportation costs	009	Kentucky Division	-	-	(0)	-	-	-	-	-	-	-	-	-	(9)	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	03004	Vehicle Expense	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	16	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	04590	Utilities	009	Kentucky Division	189	271	211	232	89	384	224	30	85	172	89	188	2,106	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	04590	Utilities	091	Brentwood Division	853	204	778	213	119	151	138	18	129	119	123	128	2,674	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	08111	Contract Labor	009	Kentucky Division	-	-	330	-	-	-	-	-	-	-	-	-	17,831	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	-	-	-	-	-	-	14,600	-	-	-	-	150	
050	Atmos Energy-KY/Mid-States	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8240	Storage-Other expenses	02005	Non-inventory Supplies	009	Kentucky Division	-	-												

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8500	Transmission-Operation supervi	05411	Meals and Entertainment	091	Brentwood Division	-	8	-	-	-	-	-	-	-	62	-	-	70	
050	Atmos Energy-KY/Mid-States	8500	Transmission-Operation supervi	05413	Transportation	091	Brentwood Division	248	-	-	-	-	-	-	-	-	-	-	-	275	
050	Atmos Energy-KY/Mid-States	8500	Transmission-Operation supervi	05414	Lodging	091	Brentwood Division	-	307	-	-	-	-	-	-	-	-	-	-	303	
050	Atmos Energy-KY/Mid-States	8520	Communication system expenses	05384	Cellular, radio, pager charges	096	Virginia Division	-	-	-	-	-	-	-	24	-	-	-	-	24	
050	Atmos Energy-KY/Mid-States	8520	Communication system expenses	05399	Capitalized Telecom Costs	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	(14)	
050	Atmos Energy-KY/Mid-States	8520	Communication system expenses	07607	Telecom Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	(14)	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8550	Other fuel & power for compress	04690	Utilities	009	Kentucky Division	-	-	-	-	-	-	-	30	30	31	30	32	153	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01000	Non-project Labor	009	Kentucky Division	12,398	13,924	11,805	13,380	12,592	7,846	9,087	11,851	18,822	28,229	12,984	10,174	162,812	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01006	O&M Project Labor and Contra	009	Kentucky Division	-	-	-	-	1,429	-	-	817	384	51	-	-	2,681	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01006	O&M Project Labor and Contra	091	Brentwood Division	959	-	560	-	-	-	-	-	80	162	82	-	1,844	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01008	Expense Labor Accrual	009	Kentucky Division	3,908	768	1	2,389	(7,253)	647	1,797	1,974	5,717	(7,530)	(825)	698	2,293	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01008	Expense Labor Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01013	Expense Labor Transfer In	009	Kentucky Division	-	-	-	-	1,429	-	-	817	384	51	-	-	2,691	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01013	Expense Labor Transfer In	091	Brentwood Division	959	-	560	-	-	-	-	-	80	162	82	-	1,844	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01014	Expense Labor Transfer Out	009	Kentucky Division	-	-	-	-	(1,429)	-	-	(817)	(384)	(51)	-	-	(2,681)	
050	Atmos Energy-KY/Mid-States	8550	Mains expenses	01014	Expense Labor Transfer Out	091	Brentwood Division	(959)	-	(560)	-	-	-	-	-	(80)	(162)	(82)	-	(1,844)	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	02001	Inventory Materials	009	Kentucky Division	-	178	2,384	-	588	-	-	2,789	-	-	-	-	5,938	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	02004	Warehouse Loading Charge	009	Kentucky Division	-	21	286	-	71	-	-	558	-	-	-	-	936	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	02005	Non-Inventory Supplies	009	Kentucky Division	990	725	1,336	1,207	752	1,601	3,307	987	2,912	3,719	1,030	1,910	20,477	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	02005	Non-Inventory Supplies	091	Brentwood Division	-	-	-	-	-	-	-	87	1,213	-	-	-	1,300	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	03003	Capitalized transportation costs	009	Kentucky Division	-	(313)	(230)	(556)	(72)	-	-	(14)	-	-	(5)	-	(1,190)	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	03004	Vehicle Expense	009	Kentucky Division	-	2,399	7,802	10,442	307	-	-	61	-	-	-	-	21,046	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04302	Heavy Equipment	009	Kentucky Division	2,805	-	225	112	5,469	-	-	-	-	1,377	-	1,760	379	12,126
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04307	Heavy Equipment Capitalized	009	Kentucky Division	(2,749)	-	(220)	(110)	(5,369)	-	-	-	(1,349)	-	(1,725)	(371)	(11,883)	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04590	Utilities	009	Kentucky Division	1,547	1,314	2,388	2,102	1,872	2,028	2,553	1,685	1,698	1,186	1,671	21,821		
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04590	Utilities	091	Brentwood Division	355	368	371	388	345	339	373	385	431	425	388	380	4,529	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04598	Capitalized Utility Costs	009	Kentucky Division	(903)	(779)	(1,440)	(1,180)	(1,108)	(1,223)	(1,818)	(1,072)	(1,135)	(1,050)	(868)	(1,012)	(13,209)	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	04598	Capitalized Utility Costs	091	Brentwood Division	(303)	(313)	(316)	(313)	(284)	(285)	(315)	(348)	(387)	(359)	(300)	(323)	(3,870)	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05010	Office Supplies	009	Kentucky Division	210	-	-	-	-	-	-	-	-	-	-	-	210	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05111	Postage/Delivery Services	009	Kentucky Division	-	80	-	-	-	-	-	-	-	-	-	1,245	-	1,304
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05377	Cell phone equipment and accessori	009	Kentucky Division	32	-	-	-	-	32	-	-	-	-	-	99	-	163
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05411	Meals and Entertainment	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	46	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05413	Transportation	091	Brentwood Division	250	-	-	-	-	-	-	-	-	-	-	-	250	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05414	Lodging	009	Kentucky Division	-	-	-	-	230	-	-	-	-	-	-	-	230	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05414	Lodging	091	Brentwood Division	288	-	-	-	-	-	-	-	-	-	-	-	288	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	05119	Contract Labor	009	Kentucky Division	1,598	4,221	-	15,478	1,800	15,538	1,128	27,914	5,288	2,389	17,641	2,500	95,777	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07443	Uniforms	009	Kentucky Division	351	-	-	150	-	-	-	-	-	-	-	159	2,504	3,155
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07444	Uniforms Capitalized	009	Kentucky Division	(18)	-	-	(8)	-	-	-	-	-	-	-	(23)	(314)	(363)
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	112	7	-	-	-	-	-	-	-	-	-	119	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07601	Vehicle Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07608	Uniform Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07609	Utility Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8560	Mains expenses	07609	Utility Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	01000	Non-project Labor	009	Kentucky Division	630	1,248	4,405	1,482	3,395	2,017	1,356	-	321	256	867	1,958	17,974	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	01008	Expense Labor Accrual	009	Kentucky Division	(93)	309	2,019	(1,820)	(487)	140	(28)	(647)	178	(166)	217	621	821	472
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	02001	Inventory Materials	009	Kentucky Division	-	-	-	-	-	-	-	-	5,220	-	-	-	5,220	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	02004	Warehouse Loading Charge	009	Kentucky Division	-	-	-	-	-	-	-	-	1,044	-	-	-	1,044	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	02005	Non-Inventory Supplies	009	Kentucky Division	582	197	217	14	88	1,795	13	-	-	-	-	96	2,981	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	02005	Non-Inventory Supplies	096	Virginia Division	-	-	-	-	308	-	-	-	-	-	-	-	308	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	04890	Utilities	009	Kentucky Division	507	483	853	688	471	599	505	681	673	878	462	1,513	8,143	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	04590	Utilities	091	Brentwood Division	79	82	82	82	77	75	83	86	96	84	86	84	1,007	
050	Atmos Energy-KY/Mid-States	8570	Transmission-Measuring and rest	05111	Contract Labor	009	Kentucky Division	-	140	-	-	-	-	-	-	-	-	-	-	140	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04771	Demand Charges-Transportation	095	Kentucky Division	619,138	847,548	822,825	636,537	481,638	390,183	371,631	320,185	379,173	371,531	401,194	605,953	5,847,244	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04771	Demand Charges-Transportation	093	Tennessee Division	1,712,130	1,904,192	1,518,184	1,712,130	1,474,147	1,568,966	1,521,522	1,371,688	1,509,428	1,510,544	1,510,813	1,436,216	16,749,718	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04771	Demand Charges-Transportation	096	Virginia Division	607,787	415,724	789,849	607,787	514,089	558,085	536,087	487,800	548,239	547,085	547,085	498,440	8,868,015	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04772	Commodity-Transportation	009	Kentucky Division	89,728	109,133	119,889	68,994	40,163	51,762	46,760	47,539	45,301	52,801	62,430	48,562	782,962	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04772	Commodity-Transportation	093	Tennessee Division	70,594	90,722	117,873	93,514	76,990	(19,886)	20,702	16,274	14,281	18,301	34,920	46,806	541,793	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04772	Commodity-Transportation	096	Virginia Division	12,505	15,992	16,977	9,228	24,589	(9,899)	4,268	3,910	3,423	4,569	8,917	9,782	104,467	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04773	Demand-Storage	009	Kentucky Division	1,688,846	1,688,846	1,543,493	1,688,846	1,496,911	1,201,038	1,169,321	1,201,039	1,201,038	1,168,321	1,582,059	1,638,508	17,277,254	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04773	Demand-Storage	093	Tennessee Division	328,317	328,317	358,629	328,317	228,175	228,355	227,755	228,325	226,444	226,444	226,444	316,984	3,211,873	
050	Atmos Energy-KY/Mid-States	8580	Transmission and compression of	04773	Demand-Storage	096	Virginia Division	121,581	121,581	121,581	121,581	80,048</									

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Income Statement Accounts
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01006	O&M Project Labor and Contra	091	Brentwood Division	1,777	2,369	5,231	(2,262)	2,517	49	1,097	(4,484)	3,849	3,162	383	(255)	13,394		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01008	O&M Project Labor and Contra	093	Tennessee Division	-	-	-	-	-	268	-	(562)	-	-	-	-	(294)		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01006	O&M Project Labor and Contra	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	2,357		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01008	Expense Labor Accrual	091	Kentucky Division	8,233	(7,588)	3,838	9,118	(28,982)	4,444	9,795	(2,490)	10,515	(23,446)	(1,248)	-	-	7,860	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01008	Expense Labor Accrual	091	Brentwood Division	15,190	(1,707)	12,888	19,872	(68,264)	14,204	21,710	5,566	15,812	(56,233)	3,815	20,151	-	2,902	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01008	Expense Labor Accrual	093	Tennessee Division	8,389	(5,323)	12,561	1,321	(34,218)	9,872	13,473	1,087	8,309	(34,881)	(2,504)	10,061	-	(11,844)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01008	Expense Labor Accrual	096	Virginia Division	298	(1,347)	2,485	1,181	(6,077)	962	2,817	(1,006)	1,927	(4,943)	(706)	1,044	-	(3,364)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01010	PTO Accrual	091	Brentwood Division	-	-	4,426	-	-	-	(14,588)	-	(4,987)	-	-	-	-	24,994	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01011	Capital Labor Transfer In	009	Kentucky Division	301,857	244,774	234,825	273,454	381,342	273,011	276,891	280,804	312,323	481,483	312,869	333,184	-	3,715,377	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01011	Capital Labor Transfer In	091	Brentwood Division	222,739	158,862	214,621	218,422	343,511	285,144	218,887	217,867	220,856	331,254	221,837	220,478	-	2,915,058	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01011	Capital Labor Transfer In	093	Tennessee Division	197,795	159,436	160,603	226,994	153,637	157,051	158,094	164,570	226,323	199,286	188,442	-	2,111,098		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01011	Capital Labor Transfer In	096	Virginia Division	45,973	36,195	36,920	39,011	53,381	39,722	40,146	41,694	49,914	87,017	38,450	-	-	401,007	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01012	Capital Labor Transfer Out	009	Kentucky Division	(303,704)	(251,535)	(236,259)	(274,174)	(389,879)	(271,323)	(273,473)	(303,295)	(316,257)	(484,500)	(313,149)	(338,136)	-	(3,725,756)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01012	Capital Labor Transfer Out	091	Brentwood Division	(225,689)	(216,360)	(217,045)	(216,522)	(342,601)	(292,987)	(218,119)	(221,494)	(208,403)	(331,416)	(222,371)	(222,517)	-	(2,837,565)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01012	Capital Labor Transfer Out	093	Tennessee Division	(199,289)	(155,734)	(181,701)	(163,690)	(234,058)	(158,878)	(162,737)	(164,434)	(162,209)	(227,461)	(182,439)	(187,004)	-	(2,140,633)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01012	Capital Labor Transfer Out	096	Virginia Division	(39,312)	(33,749)	(30,797)	(37,004)	(47,700)	(37,348)	(35,427)	(33,526)	(41,513)	(62,611)	(33,793)	(32,488)	-	(465,686)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01013	Expense Labor Transfer In	009	Kentucky Division	-	-	1,234	(4,888)	938	1,234	(4,888)	938	99	719	99	719	-	(768)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01013	Expense Labor Transfer In	091	Brentwood Division	1,460	543	1,184	681	296	49	1,135	3,158	1,474	1,026	-	-	-	11,137	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01013	Expense Labor Transfer In	093	Tennessee Division	296	-	4,047	(3,121)	543	298	(235)	197	1,589	197	513	-	-	1,419	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01013	Expense Labor Transfer In	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	2,357	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01014	Expense Labor Transfer Out	009	Kentucky Division	-	-	-	(888)	-	-	(938)	-	1,828	(45)	-	-	-	(45)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01014	Expense Labor Transfer Out	091	Brentwood Division	(1,777)	(2,369)	(5,231)	2,282	(2,517)	(49)	(1,097)	4,484	(3,849)	(3,162)	(363)	255	-	(13,394)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01014	Expense Labor Transfer Out	093	Tennessee Division	-	-	-	-	-	-	(289)	-	562	-	-	-	-	294	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	01014	Expense Labor Transfer Out	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,357)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02001	Inventory Materials	091	Brentwood Division	-	87	-	-	-	-	-	510	19	-	-	-	-	616	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02001	Inventory Materials	093	Tennessee Division	-	54	138	225	121	236	3,257	329	-	-	-	-	-	4,360	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02001	Inventory Materials	096	Virginia Division	-	-	-	-	-	-	1,005	1,431	-	-	-	-	-	2,657	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02004	Warehouse Loading Charge	091	Brentwood Division	-	10	27	-	-	-	-	102	4	-	-	-	-	119	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02004	Warehouse Loading Charge	093	Tennessee Division	-	7	17	27	15	35	651	88	-	-	-	-	-	817	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02004	Warehouse Loading Charge	096	Virginia Division	-	-	3	-	-	-	151	286	-	-	-	-	-	519	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02005	Non-Inventory Supplies	091	Brentwood Division	2,674	1,403	825	1,730	866	808	1,478	406	1,225	435	459	1,986	-	13,898	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02005	Non-Inventory Supplies	093	Tennessee Division	88	1,239	125	691	158	155	192	1,314	89	1,742	27	-	-	5,628	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02005	Non-Inventory Supplies	096	Virginia Division	3,887	1,314	4,314	5,100	3,419	4,710	6,144	4,338	7,943	3,296	2,156	-	-	49,980	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02005	Non-Inventory Supplies	099	Georgia Div	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	02005	Non-Inventory Supplies	096	Virginia Division	616	482	27	34	1,084	166	107	-	409	374	658	418	-	4,385	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03003	Capitalized transportation costs	009	Kentucky Division	84	(207)	(79)	(303)	(128)	(35)	(27)	(31)	(67)	(71)	(57)	(72)	-	(993)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03003	Capitalized transportation costs	091	Brentwood Division	(27)	(410)	(93)	(383)	(413)	(25)	(83)	(25)	(83)	(43)	(280)	(491)	-	(2,323)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03003	Capitalized transportation costs	093	Tennessee Division	(626)	(952)	(428)	(611)	(733)	(1,092)	(1,783)	(881)	(3,203)	(1,322)	(973)	(1,657)	-	(14,267)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03003	Capitalized transportation costs	096	Virginia Division	(15)	(109)	(103)	(10)	-	-	(12)	(1,380)	(5)	-	(1)	-	-	(1,635)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03004	Vehicle Expense	009	Kentucky Division	(144)	488	181	589	282	81	43	44	108	219	30	338	-	2,219	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03004	Vehicle Expense	091	Brentwood Division	44	500	153	732	733	471	39	110	97	324	195	959	-	3,696	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03004	Vehicle Expense	093	Tennessee Division	1,054	1,495	929	969	1,080	2,134	3,017	1,559	4,974	2,513	1,471	3,144	-	24,336	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	03004	Vehicle Expense	096	Virginia Division	25	158	176	-	-	20	-	22	3,580	14	-	-	-	4,000	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04001	Safety, Newspaper	093	Tennessee Division	-	114	-	180	35	408	-	72	316	98	268	37	-	1,628	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04002	Required By Law, Safety	009	Kentucky Division	-	-	-	-	-	-	-	-	1,161	-	-	-	-	1,161	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04002	Required By Law, Safety	091	Brentwood Division	37,887	62,321	34,322	6,824	24,045	8,014	36,548	1,815	55,803	1,559	42,730	4,382	-	318,149	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04002	Required By Law, Safety	093	Tennessee Division	309	69	39	-	20	14	4,071	607	-	-	-	-	-	-	8,522
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04002	Required By Law, Safety	096	Virginia Division	-	-	-	2,513	-	-	377	-	-	-	-	-	-	2,890	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04018	Safety	093	Tennessee Division	905	166	-	-	1,143	40	4,830	312	1,319	-	61	-	-	8,476	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04018	Safety	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	6	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04040	Community Rel&Trade Shows	009	Kentucky Division	-	-	40	-	-	-	-	-	-	-	-	-	-	40	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04040	Community Rel&Trade Shows	091	Brentwood Division	-	2,576	-	-	258	2,037	-	790	300	200	-	-	-	6,121	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04040	Community Rel&Trade Shows	093	Tennessee Division	-	-	1,910	600	-	-	-	1,100	115	47	-	-	-	3,772	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04040	Community Rel&Trade Shows	096	Virginia Division	-	-	-	-	-	-	-	16	-	-	-	-	-	16	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04044	Advertising	093	Tennessee Division	-	-	-	288	-	-	-	-	-	-	-	-	-	899	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04044	Advertising	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	(690)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	04046	Customer Relations & Assist	093	Tennessee Division	461	-	-	461	-	-	461	-	-	-	-	-	-	1,100	

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05010	Office Supplies	093	Tennessee Division	4,866	4,438	3,308	3,224	8,879	4,486	5,269	4,531	4,120	3,294	4,581	3,573	52,667	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05010	Office Supplies	096	Virginia Division	778	1,285	775	907	688	865	815	1,412	723	462	1,176	937	10,632	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05111	Postage/Delivery Services	099	Kentucky Division	28	304	449	203	104	86	323	149	803	414	201	371	3,484	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05111	Postage/Delivery Services	091	Brentwood Division	(1,143)	678	569	1,690	1,403	854	863	779	863	779	1,162	843	8,419	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05111	Postage/Delivery Services	093	Tennessee Division	382	858	874	479	547	272	949	920	894	496	1,140	309	7,702	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05111	Postage/Delivery Services	095	Georgia Div	-	-	-	-	-	-	14	15	-	-	-	-	29	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05111	Postage/Delivery Services	096	Virginia Division	81	23	394	274	165	158	250	94	414	125	60	82	2,100	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05310	Monthly Lines and service	099	Kentucky Division	15,887	18,373	11,711	13,007	11,376	10,164	12,875	13,310	12,816	12,583	12,353	12,344	154,810	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05310	Monthly Lines and service	091	Brentwood Division	3,250	2,234	2,369	2,148	3,740	1,227	3,222	1,269	3,141	3,334	1,212	3,252	20,444	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05310	Monthly Lines and service	093	Tennessee Division	7,266	8,823	6,743	7,128	6,005	6,993	5,819	6,728	8,004	12,062	9,044	12,062	77,304	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05310	Monthly Lines and service	096	Virginia Division	1,941	792	1,350	1,350	1,219	1,092	1,098	1,128	1,102	1,088	299	2,109	14,548	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05312	Long Distance	099	Kentucky Division	160	549	829	650	332	432	339	267	218	13	570	415	4,076	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05312	Long Distance	091	Brentwood Division	278	432	814	392	351	428	368	396	296	380	390	284	300	284
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05312	Long Distance	093	Tennessee Division	257	562	754	589	459	449	445	398	291	172	505	408	5,289	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05312	Long Distance	096	Virginia Division	31	60	106	55	28	47	33	25	6	51	42	512		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05314	Toll Free Long Distance	099	Kentucky Division	5,821	6,988	6,781	7,432	5,176	5,775	5,458	4,871	3,945	3,832	6,120	6,074	68,953	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05314	Toll Free Long Distance	091	Brentwood Division	129	133	130	147	130	129	188	188	185	188	182	185	1,898	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05314	Toll Free Long Distance	093	Tennessee Division	3,884	4,790	4,702	4,703	3,696	3,472	3,598	3,304	3,040	3,048	4,288	4,258	46,780	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05314	Toll Free Long Distance	096	Virginia Division	411	511	502	474	340	366	458	465	393	293	579	386	5,167	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05316	Telecom Maintenance & Repair	099	Kentucky Division	-	-	-	-	6,135	845	-	-	-	128	-	-	7,108	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05316	Telecom Maintenance & Repair	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	597	-	103	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05316	Telecom Maintenance & Repair	096	Virginia Division	-	-	-	-	55	900	-	-	-	-	-	-	26	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05317	Telephone Directory	099	Brentwood Division	4,821	5,030	3,626	5,599	376	4,707	4,887	2,128	20,325	5,385	-	10,906	67,372	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05323	Measurement & Meter Reading	091	Kentucky Division	246	247	508	712	201	12	-	-	-	-	-	-	1,964	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05323	Measurement & Meter Reading	091	Brentwood Division	3,167	4,333	4,329	4,348	4,428	4,604	5,462	5,471	5,379	6,806	5,445	6,818	80,588	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05331	WAN/LAN/Internet Service	009	Kentucky Division	922	535	468	883	484	522	622	741	490	1,102	719	741	8,250	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05331	WAN/LAN/Internet Service	091	Brentwood Division	16,413	13,595	14,217	15,793	19,046	16,806	17,047	16,448	17,825	18,380	21,272	13,105	197,012	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05331	WAN/LAN/Internet Service	093	Tennessee Division	1,446	1,349	97	738	1,218	1,190	1,273	1,155	1,119	1,291	472	1,570	12,698	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05331	WAN/LAN/Internet Service	096	Virginia Division	105	20	52	105	100	260	290	809	343	100	376	2,659		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05364	Cellular, radio, pager charges	009	Kentucky Division	11,712	11,816	11,660	11,822	11,791	10,956	11,400	11,585	11,720	11,184	11,159	10,222	137,008	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05364	Cellular, radio, pager charges	091	Brentwood Division	8,779	7,805	9,789	11,251	4,312	6,821	5,340	6,821	8,571	8,956	2,888	82,692		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05364	Cellular, radio, pager charges	093	Tennessee Division	7,531	-	7,098	14,218	6,977	5,829	-	-	13,515	-	11,263	38	66,236	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05364	Cellular, radio, pager charges	096	Virginia Division	2,171	-	2,186	4,173	2,051	1,670	-	-	4,416	-	4,323	-	20,128	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05378	Cell service for data uses	099	Kentucky Division	4,928	4,824	5,008	4,931	6,803	5,147	5,203	4,895	5,188	5,272	5,060	5,088	62,148	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05378	Cell service for data uses	091	Brentwood Division	24,051	5,025	15,920	21,555	22,373	8,904	17,171	14,322	8,858	22,808	17,088	7,164	182,947	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05378	Cell service for data uses	093	Tennessee Division	120	40	200	120	120	41	268	28	168	28	168	28	1,281	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05377	Cell phone equipment and accessori	009	Kentucky Division	21	127	851	890	20	798	424	1,680	758	511	68	157	5,885	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05377	Cell phone equipment and accessori	091	Brentwood Division	804	577	1,113	6,210	950	7,010	1,487	1,052	3,460	523	24,808			
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05377	Cell phone equipment and accessori	093	Tennessee Division	117	77	237	485	307	5,003	303	80	2,981	78	519	23	10,192	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05377	Cell phone equipment and accessori	096	Virginia Division	-	-	24	286	89	1,829	-	-	473	-	-	117	2,487	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05399	Capitalized Telecom Costs	099	Kentucky Division	(18,048)	(18,885)	(15,212)	(17,106)	(16,711)	(16,024)	(17,300)	(18,875)	(18,200)	(17,358)	(16,239)	(15,853)	(205,600)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05399	Capitalized Telecom Costs	091	Brentwood Division	(28,333)	(24,801)	(22,348)	(31,467)	(36,026)	(22,317)	(26,294)	(22,801)	(29,819)	(29,819)	(29,819)	(15,766)	(302,753)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05399	Capitalized Telecom Costs	093	Tennessee Division	(9,245)	(4,933)	(7,781)	(13,056)	(8,487)	(11,331)	(4,984)	(4,512)	(14,419)	(5,230)	(7,700)	(8,200)	(98,488)	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	099	Capitalized Telecom Costs	(2,327)	(4,653)	(1,973)	(3,354)	(1,973)	(3,255)	(634)	(854)	(5,863)	(2,193)	(1,519)	(23,415)		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	093	Kentucky Division	7,134	9,085	8,928	7,228	7,111	9,212	7,529	8,858	10,566	3,857	7,315	5,874	88,410	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	091	Brentwood Division	7,101	7,310	8,453	8,730	6,644	8,674	8,228	8,211	21,992	5,688	5,042	3,910	98,983	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	093	Tennessee Division	1,675	3,348	4,148	2,839	4,684	4,689	2,544	1,358	8,773	3,024	42,434			
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	095	Georgia Div	-	37	21	77	-	-	-	-	-	-	-	-	370	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05411	Meals and Entertainment	096	Virginia Division	773	1,036	1,105	1,340	1,190	1,253	875	887	883	288	1,358	1,287	12,564	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05412	Spousal & Dependent Travel	099	Kentucky Division	-	11	-	3	100	-	12	33	8	43	-	18	228	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05412	Spousal & Dependent Travel	091	Brentwood Division	108	-	-	184	678	-	927	69	93	212	31	237	2,517	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05412	Spousal & Dependent Travel	093	Tennessee Division	340	86	15	179	14	458	37	12	118	-	22	81	1,349	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05412	Spousal & Dependent Travel	096	Virginia Division	10	-	15	59	-	81	-	42	-	-	-	-	333	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05413	Transportation	099	Kentucky Division	3,341	617	1,785	1,987	2,881	3,150	1,625	2,122	1,521	2,250	701	23,590		
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05413	Transportation	091	Brentwood Division	6,540	6,100	7,845	10,063	10,590	9,775	20,735	12,147	17,594	7,808	10,831	8,731	128,950	
050	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05413	Transportation	093	Tennessee Division	1,177	1,145	1,784	3,661	1,443	3,288								

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05427	Technical (Job Skills) Training	009	Kentucky Division	-	83	-	-	-	-	-	-	-	-	-	-	83	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05427	Technical (Job Skills) Training	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05427	Technical (Job Skills) Training	093	Tennessee Division	-	-	-	-	-	858	950	610	-	(610)	-	-	1,809	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05428	Computer Skills & Systems Training	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	903	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	05428	Work Environment Training	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	19	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06111	Contract Labor	009	Kentucky Division	638	-	85	-	-	(6,980)	82	48,959	37,235	-	(615)	-	76,403	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06111	Contract Labor	091	Brentwood Division	940	8,670	5,228	2,832	11,327	3,501	2,013	487	40	266	128	128	38,456	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06111	Contract Labor	093	Tennessee Division	43,747	160,997	45,608	(72,910)	44,007	38,259	23,379	68,888	77,880	30,248	183,761	7,866	529,727	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06111	Contract Labor	095	Georgia Div	-	-	1,250	350	217,354	102,114	95,907	-	431	-	-	-	417,405	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06111	Contract Labor	096	Virginia Division	5,407	3,198	842	3,798	2,214	2,935	-	1,760	-	-	-	-	20,158	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	06121	Legal	091	Brentwood Division	-	-	-	-	-	-	-	-	18	-	-	-	16	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07111	Damages	009	Kentucky Division	-	-	-	6	-	-	-	-	-	-	-	-	5	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07120	Environmental & Safety	009	Kentucky Division	-	700	-	-	-	-	-	-	1,428	-	25	-	830	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07120	Environmental & Safety	091	Brentwood Division	735	410	1,888	1,148	1,275	345	12,420	1,247	15,088	735	-	45	35,425	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07120	Environmental & Safety	093	Tennessee Division	6,292	3,930	1,812	2,226	862	1,015	1,384	683	743	2,541	687	798	22,891	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07120	Environmental & Safety	096	Virginia Division	-	-	111	24	-	-	-	-	-	-	84	-	226	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07421	Service Awards	091	Brentwood Division	-	-	-	-	-	-	-	-	215	-	-	-	215	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07443	Uniforms	009	Kentucky Division	-	-	108	180	36	-	-	150	-	218	-	-	660	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07443	Uniforms	091	Brentwood Division	-	-	-	-	-	-	248	98	-	150	190	-	848	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07443	Uniforms	093	Tennessee Division	5,049	1,288	1,751	1,895	837	348	601	396	-	3,932	2,335	2,556	21,167	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07443	Uniforms	096	Virginia Division	1,534	788	330	552	-	-	173	-	157	150	228	-	3,912	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07444	Uniforms Capitalized	009	Kentucky Division	-	-	(38)	(67)	(21)	-	-	(81)	-	(143)	-	-	(348)	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07444	Uniforms Capitalized	091	Brentwood Division	-	-	-	-	-	-	(224)	(88)	-	(70)	(140)	-	(523)	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07444	Uniforms Capitalized	093	Tennessee Division	(3,089)	(536)	(1,040)	(1,208)	(249)	(208)	(287)	(287)	-	(2,215)	(1,541)	(1,449)	(12,119)	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07444	Uniforms Capitalized	096	Virginia Division	(900)	(542)	(198)	(355)	-	-	-	(98)	-	(90)	(88)	(115)	(2,384)	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07449	Non-Qual Retirement Exp	093	Tennessee Division	-	-	-	-	-	-	-	128	-	-	-	-	128	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07495	Employee Broadcast and Publication	091	Brentwood Division	-	-	-	-	-	-	-	2,875	(694)	-	-	-	2,179	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07499	Misc Employee Welfare Exp	009	Kentucky Division	993	25	613	50	370	1,020	74	340	236	885	208	25	4,840	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07499	Misc Employee Welfare Exp	091	Brentwood Division	343	300	282	204	293	302	-	190	69	621	(25)	1,557	3,854	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07499	Misc Employee Welfare Exp	093	Tennessee Division	932	642	618	701	487	465	330	209	404	120	207	388	5,478	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07499	Misc Employee Welfare Exp	096	Virginia Division	144	122	248	58	146	145	66	43	-	12	-	-	845	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07510	Association Dues	009	Kentucky Division	-	-	-	-	-	-	-	-	10,250	-	-	-	10,250	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07510	Association Dues	091	Brentwood Division	-	-	-	-	-	-	-	79	-	-	-	-	1,000	1,079
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07510	Association Dues	093	Tennessee Division	-	-	970	511	300	-	-	12,900	-	1,000	1,500	500	-	17,281
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07510	Association Dues	096	Virginia Division	929	108,000	-	-	-	-	-	-	-	-	-	-	-	109,929
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07520	Donations	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	730
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07520	Donations	093	Tennessee Division	-	-	730	-	-	-	-	-	-	-	-	-	-	730
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07520	Donations	096	Virginia Division	-	-	1,000	80	-	-	-	-	-	-	-	-	-	1,080
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07590	Misc General Expense	009	Kentucky Division	133	319	407	1,372	216	1,224	848	565	187	483	-	257	5,953	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07590	Misc General Expense	091	Brentwood Division	-	-	540	635	(19)	27	(38)	878	1,937	127	326	(8)	4,206	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07590	Misc General Expense	093	Tennessee Division	1,408	(288)	1,758	(1,740)	696	(6,334)	5,865	1,103	(1,480)	58	1,035	943	3,073	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07590	Misc General Expense	096	Virginia Division	2,084	628	371	1,540	132	126	127	127	122	122	122	122	5,605	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07601	Misc General Expense	096	Virginia Division	729	62	241	1,093	2,844	(2,580)	21	1,006	1,413	20	25	-	4,958	
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07601	Vehicle Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07601	Vehicle Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07601	Vehicle Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07601	Vehicle Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07603	Rent Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07603	Rent Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07607	Telecom Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07607	Telecom Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07607	Telecom Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07607	Telecom Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07608	Uniform Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07608	Uniform Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07608	Uniform Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07608	Uniform Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07609	Utility Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07609	Utility Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07609	Utility Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	07609	Utility Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	09911	Reimbursements	009	Kentucky Division	(2,189)	-	-	(4,228)	-	-	-	-	-	-	(910)	-	-	(8,822)
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	09911	Reimbursements	091	Brentwood Division	(128)	-	-	-	-	-	-	-	-	-	-	-	(2,467)	(2,595)
060	Atmos Energy-KY/Mid-States	8700	Distribution-Operation supervision	09911	Reimbursements	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8710	Distribution load dispatching	04582	Building Maintenance	009	Kentucky Division	-	-	867	-	-	-	-	-	-	-	-	-	867	867
060	Atmos Energy-KY/Mid-States	8710	Distribution load dispatching	04590	Utilities	009	Kentucky Division	44	18	45	20	22	41	41	22	38	44	48	49	430	430
060	Atmos Energy-KY/Mid-States	8710	Distribution load dispatching	06111	Contract Labor	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8711	Odorization	02001	Inventory Materials	091	Brentwood Division	-	8,580	-	12,254	-	-	-	-	-	-	-	-	-	23,795
060	Atmos Energy-KY/Mid-States	8711	Odorization	02001	Inventory Materials	093	Tennessee Division	-	-	-	-	-	-	-	-	106	-	-	-	-	106
060	Atmos Energy-KY/Mid-States	8711	Odorization	02004	Warehouse Loading Charge	091	Brentwood Division	-	1,027	-	1,470	-	-	-	-	-	-	-	-	-	3,055
060	Atmos Energy-KY/Mid-States	8711	Odorization	02004	Warehouse Loading Charge	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	8711	Odorization	02005	Non-Inventory Supplies	009	Kentucky Division	16,388	-	-	-	-	5,986	-	-	-	137	-	-	3,037	25,526
060	Atmos Energy-KY/Mid-States	8711	Odorization	02005	Non-Inventory Supplies	091	Brentwood Division	5,982	-	7,998	3,121	-	-	157	-	4,310	14,416	-	-	35,983	
060	Atmos Energy-KY																				

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	009	Kentucky Division	969	2,545	1,004	1,603	1,743	3,334	7,415	2,748	3,108	2,464	2,193	2,288	31,433	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	093	Tennessee Division	673	661	439	1,058	617	1,946	2,409	1,840	1,536	1,576	1,535	1,573	15,881	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	098	Virginia Division	154	110	137	246	144	298	894	678	377	360	402	212	3,530	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	003	Kentucky Division	13,459	17,129	17,168	12,293	19,889	16,631	14,868	43,071	44,933	44,937	44,243	10,777	207,635	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	091	Brentwood Division	1,747	144	774	368	1,214	525	533	377	195	173	938	844	9,109	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	093	Tennessee Division	2,593	1,673	4,014	2,434	1,706	1,272	6,825	2,210	5,062	2,266	478	33,787		
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	096	Virginia Division	-	470	70	285	(244)	73	316	201	330	1,258	175	304	3,217	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03001	Vehicle Depreciation Capitalized	093	Tennessee Division	-	-	-	-	-	-	1,168	1,102	1,004	1,135	1,335	1,268	8,989	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03001	Vehicle Depreciation Capitalized	096	Virginia Division	17	17	17	16	16	14	15	15	14	15	17	17	190	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	009	Kentucky Division	80,822	92,369	84,607	77,088	86,115	83,240	90,363	99,843	84,845	100,749	100,986	103,459	1,084,256	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	091	Brentwood Division	9,494	9,454	9,475	9,457	9,458	9,441	11,085	8,296	10,150	9,945	9,929	11,380	114,536	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	096	Virginia Division	11,160	10,080	13,792	12,718	(248)	4,195	10,870	18,943	13,926	15,828	18,376	15,488	158,488	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03003	Capitalized transportation costs	009	Kentucky Division	(98,079)	(101,126)	(86,152)	(109,056)	(88,349)	(97,837)	(115,074)	(118,888)	(112,377)	(85,493)	(124,218)	(107,344)	(1,239,903)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03003	Capitalized transportation costs	091	Brentwood Division	(11,163)	(8,121)	(10,511)	(12,804)	(10,228)	(10,889)	(13,121)	(13,828)	(6)	(21,878)	(15,061)	(13,600)	(61,960)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03003	Capitalized transportation costs	093	Tennessee Division	(54,820)	(42,438)	(43,575)	(69,574)	(38,325)	(47,711)	(58,051)	(53,150)	(60,627)	(49,028)	(52,766)	(43,532)	(812,397)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03003	Capitalized transportation costs	096	Virginia Division	(11,135)	(10,743)	(16,073)	(20,514)	(8,025)	(9,229)	(13,331)	(15,319)	(13,423)	(14,024)	(15,479)	(15,718)	(157,516)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03004	Vehicle Expense	009	Kentucky Division	99,567	84,108	84,359	123,988	71,842	78,400	99,310	88,741	101,235	79,979	70,764	74,669	1,057,096	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03004	Vehicle Expense	091	Brentwood Division	7,799	4,200	9,794	10,347	6,359	7,091	9,909	8,894	10,923	7,925	8,558	10,317	95,092	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03004	Vehicle Expense	093	Tennessee Division	81,440	35,336	44,427	73,470	47,500	43,845	50,613	58,649	65,390	37,758	41,796	618,331		
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	03004	Vehicle Expense	096	Virginia Division	10,868	9,538	11,013	16,530	9,551	11,548	18,471	11,856	9,697	20,454	16,277	-	14	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04002	Required By Law Safety	091	Brentwood Division	316	-	-	-	-	-	-	-	-	-	-	-	218	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04018	Safety	009	Kentucky Division	30	20	-	210	13	-	-	-	-	-	-	-	376	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04018	Safety	093	Tennessee Division	2	-	-	-	(278)	-	-	-	-	-	-	-	(276)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04301	Equipment Lease	009	Kentucky Division	33,524	35,668	36,438	35,980	36,405	34,838	38,423	43,903	39,121	46,007	42,036	50,100	470,318	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04301	Equipment Lease	091	Brentwood Division	1,219	1,219	1,219	16	16	16	16	16	16	16	16	16	16	3,801
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04301	Equipment Lease	093	Tennessee Division	22,663	21,081	17,970	16,859	14,822	14,882	14,082	15,145	13,557	14,148	16,132	16,085	195,035	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04301	Equipment Lease	096	Virginia Division	2,841	2,649	2,649	3,568	3,514	3,514	3,514	3,556	3,556	4,169	3,760	43,716		
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04302	Heavy Equipment	009	Kentucky Division	7,706	10,485	16,017	20,852	19,428	11,247	12,606	9,093	14,809	22,041	16,189	16,048	176,607	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04302	Heavy Equipment	091	Brentwood Division	440	306	7,444	39	72	353	496	(50)	437	2,321	55	12,327		
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04302	Heavy Equipment	093	Tennessee Division	9,557	7,070	18,154	11,849	12,864	8,648	16,495	6,292	12,073	11,199	5,116	9,812	131,088	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04302	Heavy Equipment	096	Virginia Division	3,317	953	2,043	391	300	327	2,459	311	2,283	1,743	2,470	19,006		
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04308	Parts	009	Kentucky Division	-	-	-	-	-	-	-	302	17	-	-	-	319	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	009	Kentucky Division	(40,406)	(45,240)	(51,424)	(55,794)	(54,714)	(44,968)	(48,049)	(51,937)	(52,851)	(68,886)	(57,089)	(64,823)	(633,997)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	091	Brentwood Division	(1,828)	(1,495)	(8,489)	(64)	(87)	(261)	(502)	33	(420)	(444)	(2,880)	(70)	(15,856)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	093	Tennessee Division	(31,771)	(27,588)	(35,401)	(28,134)	(26,936)	(23,746)	(29,868)	(19,018)	(25,951)	(24,840)	(20,823)	(25,477)	(319,659)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	095	Georgia Div	-	2,032	-	-	-	-	-	-	-	-	-	-	2,032	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	096	Virginia Division	(5,839)	(3,530)	(4,598)	(5,859)	(3,739)	(3,769)	(6,911)	(3,790)	(5,728)	(5,026)	(6,773)	(5,910)	(61,488)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04582	Building Maintenance	009	Kentucky Division	31	-	84	-	133	38	135	2,779	26	3,799	-	2,737	9,741	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04582	Building Maintenance	093	Tennessee Division	-	-	18	-	-	-	-	-	-	178	-	251	447	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04585	Railroad easements and crossings	009	Kentucky Division	-	-	684	-	-	-	-	-	-	-	-	-	684	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04585	Railroad easements and crossings	093	Tennessee Division	-	-	375	216	-	-	-	125	-	-	-	-	716	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04590	Utilities	009	Kentucky Division	3,228	6,080	4,305	3,587	3,508	3,573	5,420	4,400	4,204	5,114	2,857	3,770	50,022	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04590	Utilities	091	Brentwood Division	383	424	374	353	435	385	418	471	552	436	409	409	4,169	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04590	Utilities	093	Tennessee Division	1,458	1,235	1,410	2,791	1,181	1,732	1,712	1,756	1,418	1,481	1,334	1,363	18,879	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04590	Utilities	096	Virginia Division	192	158	257	185	177	206	192	196	195	194	188	129	2,315	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	04888	Land Rights	009	Kentucky Division	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05010	Office Supplies	009	Kentucky Division	483	929	168	902	1,769	811	1,261	634	1,410	388	1,316	91	10,140	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05010	Office Supplies	091	Brentwood Division	600	-	-	-	-	-	-	-	-	-	-	-	600	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05010	Office Supplies	093	Tennessee Division	15	82	46	101	29	74	6	46	555	48	33	245	1,280	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05010	Office Supplies	096	Virginia Division	840	840	29	393	-	-	-	-	-	-	-	-	422	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05111	Postage/Delivery Services	009	Kentucky Division	66	310	28	238	175	124	727	448	178	115	262	96	2,771	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05111	Postage/Delivery Services	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	18	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05111	Postage/Delivery Services	093	Tennessee Division	-	63	156	45	-	-	-	-	35	31	110	26	467	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05111	Postage/Delivery Services	096	Virginia Division	-	-	-	53	53	-	-	5	4	-	-	-	115	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05310	Monthly Lines and service	091	Brentwood Division	31	7	29	53	31	31	29	29	29	29	7	27	332	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	009	Kentucky Division	-	57	28	-	28	-	-	-	79	35	21	-	273	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	096	Virginia Division	66													

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	06111	Contract Labor	009	Kentucky Division	52,547	56,882	48,468	80,795	90,304	100,517	81,702	75,452	114,834	78,372	70,260	78,281	928,812	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	06111	Contract Labor	091	Brentwood Division	-	-	-	333	(333)	616	-	-	-	-	-	-	5,754	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	06111	Contract Labor	093	Tennessee Division	98,940	100,803	105,857	220,127	124,254	166,598	117,702	141,979	178,251	150,587	152,888	197,008	1,693,070	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	06111	Contract Labor	099	Virginia Division	962	-	3,017	1,175	10,562	5,814	2,932	1,467	5,863	1,690	1,163	1,840	38,103	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07120	Environmental & Safety	009	Kentucky Division	-	2,331	289	428	-	-	411	26	865	1,850	79	-	6,609	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07120	Environmental & Safety	093	Tennessee Division	-	47	15	-	-	7	12	-	-	-	106	-	187	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07443	Uniforms	009	Kentucky Division	1,674	828	904	305	438	150	298	683	293	521	1,667	3,796	11,557	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07443	Uniforms	091	Brentwood Division	-	-	-	-	-	1,300	4,414	93	-	-	-	-	5,807	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07443	Uniforms	093	Tennessee Division	712	603	364	607	252	573	728	954	798	1,059	1,377	3,406	11,425	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07443	Uniforms	096	Virginia Division	152	-	-	-	-	-	-	-	-	-	137	260	242	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07444	Uniforms Capitalized	009	Kentucky Division	(880)	(332)	(450)	(152)	(255)	(103)	(181)	(433)	(176)	(278)	(978)	(2,187)	(6,397)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07444	Uniforms Capitalized	091	Brentwood Division	-	-	-	-	-	-	(590)	(1,732)	(64)	-	-	-	(2,376)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07444	Uniforms Capitalized	093	Tennessee Division	(297)	(320)	(136)	(346)	(157)	(317)	(435)	(547)	(470)	(641)	(1,173)	(1,779)	(8,257)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07444	Uniforms Capitalized	096	Virginia Division	(69)	-	-	-	-	-	-	-	-	-	(74)	(1,271)	(1,118)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	497	866	-	-	-	335	-	-	170	2,184	3,226	1,487	8,958
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	091	Brentwood Division	-	-	-	-	435	-	-	-	-	-	-	-	-	435
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	093	Tennessee Division	31	-	60	-	-	-	-	-	-	-	-	-	-	328
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07590	Misc General Expense	009	Kentucky Division	960	501	-	-	(1,823)	295	18,699	48	457	1,992	314	4,327	31,355	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07590	Misc General Expense	091	Brentwood Division	(6,048)	915	604	3,925	(3,878)	(2,227)	1,262	2,238	(3,498)	1,895	778	(2,769)	(8,808)	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07590	Misc General Expense	093	Tennessee Division	3,116	433	150	98	899	98	-	-	-	-	-	-	-	4,479
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07590	Misc General Expense	096	Virginia Division	424	2,388	1,511	675	1,524	1,931	1,308	2,268	(350)	678	588	31	13,079	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8740	Mains and Services Expenses	09511	Reimbursements	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01000	Non-project Labor	009	Kentucky Division	21,766	21,610	31,287	16,962	49,689	25,772	26,885	19,976	19,420	42,277	31,306	30,120	338,879	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01000	Non-project Labor	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01000	Non-project Labor	093	Tennessee Division	8,582	6,229	18,236	726	2,546	2,832	3,205	4,280	4,384	17,013	26,571	26,247	114,548	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01000	Non-project Labor	096	Virginia Division	-	1,438	2,150	171	322	378	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01008	Expense Labor Accrual	009	Kentucky Division	3,754	(73)	7,967	(6,885)	(3,606)	739	4,322	(2,355)	1,838	(5,577)	2,348	4,162	6,430	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01008	Expense Labor Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01008	Expense Labor Accrual	093	Tennessee Division	1,394	(1,812)	9,627	(10,433)	(84)	567	626	737	496	(14)	5,136	3,840	2,757	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	01008	Expense Labor Accrual	096	Virginia Division	(153)	720	571	(1,170)	(88)	79	(133)	598	(598)	375	970	756	1,947	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02001	Inventory Materials	009	Kentucky Division	-	-	254	-	-	-	-	-	-	-	-	-	254	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02001	Inventory Materials	093	Tennessee Division	-	-	-	2,109	-	-	-	-	-	-	-	-	2,109	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02004	Warehouse Loading Charge	009	Kentucky Division	-	-	31	-	-	-	-	-	-	-	-	-	31	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02004	Warehouse Loading Charge	093	Tennessee Division	-	-	-	283	-	-	-	-	-	-	-	-	283	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02006	Non-inventory Supplies	009	Kentucky Division	1,727	995	582	1,520	7,430	3,634	6,344	2,971	(148)	3,574	4,529	856	33,955	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02005	Non-inventory Supplies	091	Brentwood Division	402	197	271	517	1,487	2,584	292	6,783	1,368	1,160	2,175	946	18,182	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02005	Non-inventory Supplies	093	Tennessee Division	6,948	3,283	373	1,488	2,070	1,382	4,848	2,794	990	1,888	5,004	2,882	34,500	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	02005	Non-inventory Supplies	096	Virginia Division	499	-	-	190	84	300	417	-	-	-	154	-	66	1,709
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	03003	Capitalized transportation costs	009	Kentucky Division	(8)	-	-	(313)	(382)	-	-	(8)	-	-	-	-	(758)	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	03003	Capitalized transportation costs	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	(37)	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	03004	Vehicle Expense	009	Kentucky Division	18	-	-	717	906	-	-	15	-	-	40	37	1,733	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	03004	Vehicle Expense	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	183	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04302	Heavy Equipment	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	41	-	41	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04307	Heavy Equipment Capitalized	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	(40)	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04580	Building Lease/Rents Capitalized	009	Kentucky Division	(5,303)	5,590	-	-	-	-	-	-	-	-	-	-	287	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04581	Building Lease/Rents	009	Kentucky Division	10,000	(10,000)	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04582	Building Maintenance	009	Kentucky Division	-	-	-	160	570	696	-	2,031	-	-	0	-	3,457	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04590	Utilities	009	Kentucky Division	79	82	93	82	77	88	1,536	155	1,398	177	110	96	3,969	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04590	Utilities	093	Tennessee Division	434	453	514	465	486	443	484	491	391	544	312	443	5,458	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	04590	Utilities	096	Virginia Division	47	47	-	72	18	8	2	3	-	-	-	-	27	
050	Atmos Energy-KY/Mid-States	8750	Distribution-Measuring and regula	06010	Office Supplies	0															

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 90)
 Trial Balance - Income Statement Accounts
 Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	01008	Expense Labor Accrual	066	Virginia Division	893	(238)	285	3,215	(3,156)	(1,556)	323	2,873	(3,479)	114	(19)	1,002	139	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	01013	Expense Labor Transfer In	066	Virginia Division	108	-	-	514	8,756	-	-	-	-	-	-	277	9,655	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	01014	Expense Labor Transfer Out	066	Virginia Division	(169)	-	-	(514)	(8,756)	-	-	-	-	-	-	(277)	(9,655)	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	099	Kentucky Division	220	1,082	469	1,029	357	140	869	241	1,975	139	870	1,630	9,001	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	093	Tennessee Division	-	-	-	-	48	-	-	-	-	-	-	-	48	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	096	Virginia Division	9	-	-	8	-	-	-	-	-	23	-	-	41	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04044	Advertising	099	Virginia Division	-	197	-	-	-	197	-	-	-	-	-	-	591	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04580	Building Lease/Rents Capitalized	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	(234)	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04581	Building Lease/Rents	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	365	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04582	Building Maintenance	099	Kentucky Division	19	144	129	-	48	90	-	-	-	-	-	-	430	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04582	Building Maintenance	096	Virginia Division	1,087	1,919	2,596	1,200	2,765	428	1,178	2,012	487	-	-	-	13,882	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04590	Utilities	099	Kentucky Division	-	171	90	-	90	-	-	-	-	-	-	-	361	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04590	Utilities	095	Georgia Div	-	50	127	298	-	-	-	19	-	130	-	-	43	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04592	Misc Rents	096	Virginia Division	155	159	91	86	86	-	86	177	86	-	172	-	1,098	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	009	Kentucky Division	(13)	(177)	(128)	-	(79)	(50)	-	-	-	-	-	-	-	(447)
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	093	Tennessee Division	(2,484)	(3,237)	(3,221)	(2,811)	(1,173)	(481)	(343)	(130)	(236)	(102)	(106)	-	(14,302)	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	096	Virginia Division	(621)	(1,092)	(1,334)	(710)	(1,407)	(247)	(644)	(1,054)	(285)	-	-	-	(7,394)	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04801	Company Used Gas	093	Tennessee Division	5,993	8,250	8,199	7,170	2,892	1,240	873	330	573	244	247	-	38,110	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	04821	Unbilled P&A-Ind	093	Tennessee Division	-	-	-	-	-	-	74	-	-	-	-	-	-	473
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05010	Office Supplies	099	Kentucky Division	116	98	34	212	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05010	Office Supplies	093	Tennessee Division	35	-	-	-	-	80	-	-	-	-	-	-	85	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05010	Office Supplies	096	Virginia Division	358	374	703	7	187	741	153	34	176	34	-	-	2,764	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05111	Postage/Delivery Services	009	Kentucky Division	-	17	-	-	-	6	-	-	-	-	-	-	24	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05111	Postage/Delivery Services	096	Virginia Division	487	192	98	-	49	-	-	-	-	-	-	-	824	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05376	Cell service for data uses	096	Virginia Division	-	-	-	-	-	-	-	-	28	-	-	-	18	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05377	Cell phone equipment and accessori	096	Virginia Division	-	-	-	-	-	-	-	16	-	-	-	-	23	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	099	Virginia Division	-	-	-	-	-	-	-	(9)	(17)	-	-	-	(26)	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05411	Meals and Entertainment	009	Kentucky Division	-	-	-	33	-	-	-	72	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05411	Meals and Entertainment	091	Brentwood Division	-	-	-	-	-	-	10	-	-	-	-	-	10	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05411	Meals and Entertainment	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	27	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05411	Meals and Entertainment	096	Virginia Division	-	57	-	-	966	-	27	116	65	-	44	56	1,330	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05413	Transportation	009	Kentucky Division	-	-	839	-	-	-	-	-	-	-	-	-	639	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05413	Transportation	093	Tennessee Division	-	-	320	-	-	-	-	-	-	-	-	-	320	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05413	Transportation	096	Virginia Division	-	14	-	-	12	-	12	-	24	-	20	102		
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05414	Lodging	091	Brentwood Division	-	363	-	-	484	-	-	-	-	-	-	-	857	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05414	Lodging	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	139	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05414	Lodging	096	Virginia Division	-	256	-	-	256	-	128	-	276	-	294	294	1,506	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05415	Membership Fees	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	87	291	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05419	Misc Employee Expense	096	Virginia Division	-	74	-	-	75	-	-	-	-	-	78	98	404	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05420	Employee Development	096	Virginia Division	-	-	7,846	1,522	377	76	917	-	81	-	42	-	10,783	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05421	Training	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	1,815	45	56	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05421	Training	093	Tennessee Division	120	137	-	-	-	-	-	-	-	-	1,915	-	2,172	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05424	Books & Manuals	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	55	-	55	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	05424	Books & Manuals	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	328	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	06111	Contract Labor	093	Tennessee Division	1,635	-	-	1,483	-	-	-	1,539	3,116	-	165	-	16,195	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	06111	Contract Labor	096	Virginia Division	-	-	-	-	-	-	1,218	761	8	739	-	-	2,725	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	-	-	-	-	40	-	80	-	-	-	-	120	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	096	Virginia Division	-	30	19	108	14	43	-	-	-	-	-	-	214	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07590	Misc General Expense	093	Tennessee Division	-	-	-	-	-	-	-	70	-	-	-	-	70	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07590	Misc General Expense	096	Virginia Division	-	72	81	878	119	442	57	115	-	-	-	-	1,742	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07603	Rent Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07603	Rent Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07608	Utility Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07609	Utility Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8800	Distribution-Other expenses	07609	Utility Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	02005	Non-Inventory Supplies	009	Kentucky Division	-	-	80	-	21	143	-	-	-	-	-	-	244	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	099	Kentucky Division	(38,874)	(38,998)	(34,366)	(37,334)	(38,449)	(40,522)	(41,382)	(42,500)	(42,800)	(39,928)	(40,662)	(39,120)	(475,278)	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	091	Brentwood Division	(37,260)	(37,159)	(37,890)	(38,725)	(32,992)	(39,249)	(37,119)	(42,146)	(41,941)	(41,948)	(42,822)	(42,312)	(469,302)	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	093	Tennessee Division	(38,836)	(42,109)	(37,493)	(43,126)	(40,249)	(41,839)	(40,702)	(43,211)	(44,819)	(42,068)	(37,673)	(39,870)	(492,994)	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04581	Building Lease/Rents Capitalized	096	Virginia Division	(8,347)	(5,977)	(4,912)	(5,235)	(4,935)	(5,512)	(5,399)	(5,762)	(5,471)	(4,920)	(4,859)	(4,920)	(63,383)	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04581	Building Lease/Rents Capitalized	099	Kentucky Division	71,253	65,467	85,955	65,292	68,469	68,119	68,275	68,075	68,914	68,923	69,855	87,771	-	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04581	Building Lease/Rents Capitalized	091	Brentwood Division	62,374	62,374	63,457	66,853	65,082	60,180	60,220	67,544	67,544	67,544	67,544	67,544	788,260	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04581	Building Lease/Rents Capitalized	093	Tennessee Division	73,595	73,595	75,064	75,064	75,345	75,502	75,592	75,571	75,571	75,571	75,571	75,571	900,690	
050	Atmos Energy-KY/Mid-States	8810	Distribution-Rents	04581	Building Lease/Rents Capitalized	096	Virginia Division	9,867	9,867	8,967	8,967	9,817	9,817								

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Income Statement Accounts
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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	01000	Non-project Labor	093	Tennessee Division	30,974	27,909	32,790	21,433	31,549	23,854	18,816	18,893	17,640	32,953	19,885	24,725	301,121
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	01000	Non-project Labor	098	Virginia Division	454	441	957	420	1,068	482	234	127	523	458	112	161	5,484
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	01008	Expense Labor Accrual	099	Kentucky Division	2,957	(478)	(183)	7,146	(13,190)	3,024	(2,499)	2,844	1,595	(6,391)	2,580	2,730	964
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	01008	Expense Labor Accrual	093	Tennessee Division	6,412	5,719	(4,670)	(8,745)	3,091	1,055	816	1,240	(5,874)	473	5,161	2,023	
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	01008	Expense Labor Accrual	096	Virginia Division	(54)	(6)	354	(280)	(116)	(6)	(30)	(72)	270	(283)	(43)	39	(209)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	02001	Inventory Materials	093	Tennessee Division	-	-	-	1,206	-	-	-	-	-	-	-	-	1,206
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	02004	Warehouse Loading Charge	093	Tennessee Division	-	-	-	145	-	-	-	-	-	-	-	-	145
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	02005	Non-inventory Supplies	099	Kentucky Division	116	-	117	-	26	2	54	4	37	-	12	1	368
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	02005	Non-inventory Supplies	093	Tennessee Division	2,295	42	44	45	1,018	23	296	1,196	197	286	42	732	6,196
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	02005	Non-inventory Supplies	098	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	17
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03003	Capitalized transportation costs	099	Kentucky Division	-	-	(179)	(44)	-	-	-	-	-	-	-	-	(222)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03003	Capitalized transportation costs	093	Tennessee Division	(7)	(4)	-	-	-	-	-	-	-	-	-	-	(13)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	93004	Vehicle Expense	009	Kentucky Division	-	-	310	71	-	-	-	-	-	-	-	-	381
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03004	Vehicle Expense	093	Tennessee Division	12	15	-	-	-	-	-	-	-	-	-	-	5
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	04590	Utilities	093	Tennessee Division	-	82	-	-	-	-	-	-	-	-	-	-	82
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05010	Office Supplies	009	Kentucky Division	-	-	30	-	-	-	-	-	-	-	-	-	30
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05010	Office Supplies	093	Tennessee Division	-	-	-	-	-	-	44	-	-	-	-	-	44
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05111	Postage/Delivery Services	093	Tennessee Division	-	-	-	-	22	-	-	-	-	-	-	-	22
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03051	AMI Tower Rent	009	Kentucky Division	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03051	AMI Tower Rent	093	Tennessee Division	3,629	4,594	4,112	4,112	2,867	2,867	(8,339)	2,867	2,867	2,867	2,867	3,917	29,225
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03582	AMI Tower Fees	009	Kentucky Division	-	-	-	40	-	56	8	42	46	44	32	25	335
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03584	Cellular, radio, paper charges	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	37
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	03589	Capitalized Telecom Costs	009	Kentucky Division	-	-	-	-	-	-	-	-	-	(22)	-	-	(22)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05411	Meals and Entertainment	009	Kentucky Division	-	1,133	1,968	187	-	-	300	458	73	1,194	1,113	-	8,424
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05411	Meals and Entertainment	093	Tennessee Division	119	325	52	94	78	45	35	67	322	533	1,099	6	2,776
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05413	Transportation	009	Kentucky Division	-	158	3,694	948	475	1,683	5,981	1,659	2,488	1,892	-	-	23,379
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05413	Transportation	093	Tennessee Division	797	-	-	-	-	-	-	-	2,058	60	240	140	3,252
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05414	Lodging	009	Kentucky Division	-	-	-	-	4,896	-	-	2,797	3,252	370	11,168	619	22,290
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05414	Lodging	093	Tennessee Division	427	1,065	286	572	-	-	-	-	-	766	-	-	3,012
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	05419	Misc Employee Expense	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	63
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	06111	Contract Labor	009	Kentucky Division	98,368	82,378	59,892	80,392	82,721	83,036	93,593	72,730	78,229	91,807	85,941	67,728	996,817
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	06111	Contract Labor	093	Tennessee Division	26,880	37,035	39,389	41,265	51,968	57,011	57,505	44,777	64,109	83,011	42,474	67,701	593,116
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	06111	Contract Labor	096	Virginia Division	25,432	23,588	21,485	27,825	20,606	26,121	20,584	28,155	24,820	20,828	20,805	28,079	274,121
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07443	Uniforms	009	Kentucky Division	-	-	300	24	150	-	-	-	292	-	571	-	1,989
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07443	Uniforms	093	Tennessee Division	468	49	209	93	150	-	-	-	-	-	310	-	212
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07444	Uniforms Capitalized	009	Kentucky Division	-	-	(80)	(13)	(80)	-	-	-	-	(189)	(332)	(318)	(1,184)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07444	Uniforms Capitalized	093	Tennessee Division	(180)	(26)	(65)	(60)	(80)	-	-	-	-	-	(155)	-	(1,056)
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07489	Misc Employee Welfare Exp	009	Kentucky Division	-	18	-	7	-	-	105	-	-	-	-	204	334
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07590	Misc General Expense	009	Kentucky Division	-	-	-	-	-	-	-	-	5,620	-	-	-	5,620
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07590	Misc General Expense	093	Tennessee Division	-	-	7,591	(7,591)	-	584	-	-	-	-	-	-	584
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07590	Misc General Expense	096	Virginia Division	-	-	-	-	-	-	186	-	-	-	-	-	186
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07601	Vehicle Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07601	Vehicle Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07607	Telecom Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07808	Uniform Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	9020	Customer accounts-Meter reading	07808	Uniform Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01000	Non-project Labor	099	Kentucky Division	16,392	17,188	22,680	26,153	48,357	26,557	26,792	22,055	21,398	63,795	28,527	27,983	350,975
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01000	Non-project Labor	091	Brentwood Division	11,495	11,495	11,495	11,495	17,242	11,495	11,495	11,495	10,458	15,310	9,586	11,170	144,238
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01000	Non-project Labor	093	Tennessee Division	12,411	12,614	13,480	14,340	21,283	13,302	11,731	12,619	11,681	22,809	21,192	21,724	189,014
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01000	Non-project Labor	096	Virginia Division	4,384	4,008	4,240	5,504	8,613	5,274	5,309	5,134	4,441	9,051	11,522	8,367	75,855
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01008	Expense Labor Accrual	009	Kentucky Division	865	398	5,014	4,699	(10,061)	1,769	3,401	(1,268)	1,779	(7,477)	2,158	4,004	5,281
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01008	Expense Labor Accrual	093	Tennessee Division	1,149	-	1,149	1,149	(5,179)	1,149	1,724	575	474	(4,245)	327	2,148	429
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01008	Expense Labor Accrual	096	Virginia Division	1,109	102	1,789	1,982	(6,498)	1,113	1,210	1,020	894	(3,778)	2,556	3,418	4,679
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	01008	Expense Labor Accrual	099	Virginia Division	541	(194)	541	1,309	(2,417)	410	409	169	63	(1,378)	1,848	308	2,091
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	02005	Non-inventory Supplies	009	Kentucky Division	-	-	74	21	-	-	129	32	21	-	-	32	309
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	02005	Non-inventory Supplies	093	Tennessee Division	-	-	-	-	79	89	6	55	38	-	41	503	811
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	02005	Non-inventory Supplies	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	3	3
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	03003	Capitalized transportation costs	093	Tennessee Division	-	-	-	-	-	(84)	-	-	(123)	-	-	-	(208)
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	03004	Vehicle Expense	093	Tennessee Division	-	-	-	-	-	-	110	-	167	-	-	-	277
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	04001	Safety, Newspaper	009	Tennessee Division	-	-	-	-	-	-	-	-	-	-	107	(107)	-
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	04040	Community Rel&Trade Shows	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	25	-	25
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	04040	Community Rel&Trade Shows	09														

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Trial Balance - Income Statement Accounts
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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	05414	Lodging	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	572	-	572	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	05417	Club Dues - Deductible	091	Brentwood Division	-	-	-	-	150	-	-	-	-	-	-	165	315	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	05421	Training	091	Virginia Division	-	-	-	-	-	-	-	-	-	-	21	-	21	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06111	Contract Labor	091	Kentucky Division	-	-	-	-	-	-	-	-	-	10	-	-	10	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06111	Contract Labor	091	Brentwood Division	-	-	-	-	99	-	-	-	-	50	-	-	149	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06111	Contract Labor	093	Tennessee Division	-	-	-	-	-	210	-	-	-	-	-	-	210	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06111	Contract Labor	096	Virginia Division	-	-	-	-	-	130	-	-	-	-	-	-	130	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06112	Collection Fees	091	Kentucky Division	231	-	-	624	-	-	-	164	271	104	-	-	1,395	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06112	Collection Fees	091	Brentwood Division	83,138	97,003	102,591	95,676	88,875	94,504	77,408	81,837	87,214	85,728	85,368	81,183	1,061,725	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06112	Collection Fees	093	Tennessee Division	-	-	-	245	530	-	41	-	(10)	-	-	-	806	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	06112	Collection Fees	096	Virginia Division	-	-	-	443	-	-	171	-	-	-	-	-	814	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	08118	Bill Print Fees	091	Brentwood Division	152,831	149,678	145,915	154,070	132,810	131,541	131,877	127,011	127,378	132,548	137,111	129,081	1,651,647	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07443	Uniforms	098	Kentucky Division	-	-	-	85	-	-	-	-	-	-	-	-	85	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07443	Uniforms	093	Tennessee Division	39	-	-	-	-	-	-	-	-	-	-	-	39	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07444	Uniforms Capitalized	092	Kentucky Division	-	-	-	(46)	-	-	-	-	-	-	-	-	(46)	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07444	Uniforms Capitalized	093	Tennessee Division	(712)	-	-	-	-	-	-	-	-	-	-	-	(12)	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07499	Misc Employee Welfare Exp	090	Kentucky Division	27	27	27	27	784	81	224	111	29	333	1,050	106	2,825	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07499	Misc Employee Welfare Exp	093	Tennessee Division	60	54	40	-	-	12	37	-	62	-	-	-	264	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07510	Association Dues	096	Virginia Division	-	-	-	-	-	-	1,250	-	-	-	-	-	1,250	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07590	Misc General Expense	093	Tennessee Division	150	-	150	-	-	-	-	-	-	-	-	-	300	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07590	Misc General Expense	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07601	Vehicle Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07608	Uniform Cap Accrual	096	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	9030	Customer accounts-Customer rec	07608	Uniform Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	9040	Customer accounts-Uncollectible	09927	Cust Uncol Acct-Write Off	091	Kentucky Division	42,878	33,739	116,328	24,247	19,571	175,706	18,482	19,404	508,812	23,980	28,399	37,427	1,047,850	
060	Atmos Energy-KY/Mid-States	9040	Customer accounts-Uncollectible	09927	Cust Uncol Acct-Write Off	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
060	Atmos Energy-KY/Mid-States	9040	Customer accounts-Uncollectible	09927	Cust Uncol Acct-Write Off	093	Tennessee Division	35,488	30,031	96,538	18,056	14,046	129,797	14,312	13,965	(177,199)	18,309	23,282	31,680	248,296	
060	Atmos Energy-KY/Mid-States	9040	Customer accounts-Uncollectible	09927	Cust Uncol Acct-Write Off	096	Virginia Division	6,951	6,766	19,241	3,155	2,064	18,718	1,303	2,069	41,220	2,817	3,701	4,714	112,845	
060	Atmos Energy-KY/Mid-States	9080	Customer service-Operating asst	05417	Club Dues - Deductible	098	Virginia Division	-	-	-	-	-	-	-	-	-	-	240	-	240	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	01000	Non-project Labor	099	Kentucky Division	7,826	7,826	7,826	7,826	11,759	7,826	7,826	7,826	7,826	7,826	11,905	8,021	6,021	102,291
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	01000	Non-project Labor	093	Tennessee Division	8,796	8,796	8,796	8,796	13,194	8,796	8,796	8,796	15,537	8,796	8,796	8,796	116,885	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	01008	Expense Labor Accrual	099	Kentucky Division	783	-	783	783	(3,522)	783	391	783	(3,103)	422	1,203	479	479	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	01008	Expense Labor Accrual	093	Tennessee Division	880	-	880	880	(3,558)	880	1,319	772	(3,128)	49	1,319	440	440	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04002	Required By Law, Safety	093	Tennessee Division	-	-	-	-	-	162	-	-	3,108	-	-	-	3,270	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04040	Community Rel&Trade Shows	093	Tennessee Division	-	-	-	-	1,673	-	2,395	226	-	-	2,338	2,893	9,514	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04040	Community Rel&Trade Shows	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	278	-	278	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04040	Community Rel&Trade Shows	098	Iowa Division	-	-	-	-	-	-	-	-	-	-	(150)	-	(150)	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04044	Advertising	093	Tennessee Division	329	-	-	-	90	-	-	225	-	-	-	-	400	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04046	Customer Relations & Assist	099	Kentucky Division	-	-	-	-	-	-	-	-	-	-	189	2,979	3,169	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	04146	Public Relations	093	Tennessee Division	-	-	819	-	-	-	-	-	-	-	-	206	1,022	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05010	Office Supplies	099	Kentucky Division	121	-	119	-	105	-	61	133	-	477	-	-	1,016	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05411	Meals and Entertainment	099	Kentucky Division	-	38	780	111	240	67	133	331	338	113	193	-	2,694	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05411	Meals and Entertainment	093	Tennessee Division	113	-	170	-	-	-	160	-	-	-	1,284	-	1,759	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05419	Spousal & Dependent Travel	093	Tennessee Division	-	-	35	-	-	-	-	-	-	120	-	39	178	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05413	Transportation	099	Kentucky Division	-	820	2,480	921	1,225	611	-	1,956	1,081	857	777	84	11,800	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05413	Transportation	093	Tennessee Division	923	-	888	-	-	-	674	-	-	-	269	-	2,684	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05414	Lodging	099	Kentucky Division	-	-	1,192	473	281	206	-	900	214	698	-	243	4,188	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05414	Lodging	093	Tennessee Division	125	-	146	-	-	-	271	-	-	-	-	-	541	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05415	Membership Fees	099	Kentucky Division	-	-	100	(100)	350	-	-	-	-	-	117	-	487	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05415	Membership Fees	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	848	-	848	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05417	Club Dues - Deductible	093	Tennessee Division	-	-	-	-	150	-	200	-	150	-	150	-	650	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05419	Misc Employee Expense	099	Kentucky Division	-	-	-	816	-	-	-	-	-	-	-	-	816	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05419	Misc Employee Expense	093	Tennessee Division	-	-	-	-	-	-	-	-	-	34	-	288	322	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	05424	Books & Manuals	099	Kentucky Division	-	-	-	-	-	-	-	69	-	-	-	-	69	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	07590	Misc General Expense	099	Kentucky Division	-	-	-	-	42	-	-	-	-	-	-	-	42	
060	Atmos Energy-KY/Mid-States	9090	Customer service-Operating infor	07590	Misc General Expense	093	Tennessee Division	-	-	-	-	-	493	-	-	1,583	-	323	27	2,425	
060	Atmos Energy-KY/Mid-States	9100	Customer service-Miscellaneous	04044	Advertising	099	Kentucky Division	-	-	-	-	-	-	-	-	85	-	-	-	85	
060	Atmos Energy-KY/Mid-States	9100	Customer service-Miscellaneous	04046	Customer Relations & Assist	091	Brentwood Division	81	81	81	7	-	-	61	73	251	16	50	60	760	
060	Atmos Energy-KY/Mid-States	9100	Customer service-Miscellaneous	05427	Technical (Job Skills) Training	091	Brentwood Division	-	-	-	-	-	-	-	-	1,580	-	-	-	1,580	
060	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	01000	Non-project Labor	099	Kentucky Division	12,429	12,429	12,429	12,429	18,643	12,432	12,429	12,429	12,429	18,865	12,690	12,690	182,320	
060	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	01000	Non-project Labor	091	Brentwood Division	7,189	7,189	7,270	7,189	10,787	7,189	7,248	7,183	7,258	11,019	7,435	94,267	94,267	
060	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	01000	Non-project Labor	093	Tennessee Division	17,800	17,691	17,778	17,691	27,096	17,680	17,902	17,611	18,185	26,371	16,161	18,432	228,356	
060	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	01000	Non-project Labor	096	Virginia Division	5,462	5,6												

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05111	Postage/Delivery Services	096	Virginia Division	-	10	-	-	-	-	-	-	-	-	-	-	10
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05312	Lona Distance	091	Brentwood Division	-	-	-	24	-	-	-	-	-	-	-	-	24
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05377	Cell phone equipment and accessori	091	Kentucky Division	-	-	-	-	-	-	-	-	26	-	-	-	26
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05377	Cell phone equipment and accessori	091	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	102
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05377	Cell phone equipment and accessori	096	Virginia Division	-	-	-	-	-	-	-	-	13	-	-	-	78
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05399	Capitalized Telecom Costs	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	(15)
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05399	Capitalized Telecom Costs	091	Brentwood Division	-	-	-	(13)	-	-	-	-	-	-	-	-	(13)
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05399	Capitalized Telecom Costs	093	Tennessee Division	(15)	-	(19)	-	-	-	-	(8)	(15)	-	-	-	(57)
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05399	Capitalized Telecom Costs	096	Virginia Division	(15)	-	(19)	-	-	-	-	(8)	-	-	-	-	(41)
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05411	Meals and Entertainment	091	Kentucky Division	400	2,142	343	704	444	372	332	402	587	731	473	284	7,214
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05411	Meals and Entertainment	091	Brentwood Division	9	40	8	876	384	1,048	186	505	751	136	-	-	1,842
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05411	Meals and Entertainment	093	Tennessee Division	1,081	461	615	821	474	550	294	741	429	537	709	6,989	
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05411	Meals and Entertainment	096	Virginia Division	188	923	277	243	412	193	166	172	487	237	397	4,058	
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05412	Spousal & Dependent Travel	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	38
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05412	Spousal & Dependent Travel	091	Brentwood Division	-	-	-	77	-	-	-	-	-	-	-	-	88
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05412	Spousal & Dependent Travel	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	28
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05412	Spousal & Dependent Travel	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	14
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05413	Transportation	009	Kentucky Division	2,392	2,692	3,001	3,073	3,122	3,732	2,908	-	3,491	2,240	2,611	-	1,591
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05413	Transportation	091	Brentwood Division	816	89	89	2,010	428	5,224	458	1,531	3,306	(114)	-	-	2,073
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05413	Transportation	093	Tennessee Division	4,401	2,597	4,717	5,348	5,138	4,370	4,708	3,109	6,991	1,186	5,454	4,555	55,113
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05413	Transportation	096	Virginia Division	2,407	672	1,876	781	1,485	1,481	1,884	791	-	-	-	-	18,793
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05414	Lodging	009	Kentucky Division	170	897	1,038	1,157	1,283	1,188	924	1,281	1,095	2,133	1,179	829	12,953
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05414	Lodging	091	Brentwood Division	-	-	-	1,067	113	1,635	146	313	1,692	888	-	-	1,763
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05414	Lodging	093	Tennessee Division	473	462	1,334	2,307	1,087	986	862	271	1,917	1,275	878	14,935	
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05414	Lodging	096	Virginia Division	353	460	844	57	576	678	193	287	701	426	1,707	233	6,297
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05415	Membership Fees	009	Kentucky Division	-	-	-	130	-	-	-	-	-	-	-	-	130
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05415	Membership Fees	093	Tennessee Division	-	-	-	130	-	-	-	-	-	-	-	-	130
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05415	Membership Fees	096	Virginia Division	-	-	-	130	-	-	-	-	-	-	-	-	130
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05417	Club Dues - Deductible	093	Tennessee Division	-	155	-	-	-	-	155	-	155	-	155	-	620
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05419	Misc Employee Expense	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05419	Misc Employee Expense	093	Tennessee Division	-	-	55	580	-	-	-	-	30	-	-	25	715
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05420	Employee Development	009	Kentucky Division	-	-	-	-	-	-	218	-	-	-	-	-	218
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05420	Employee Development	091	Brentwood Division	-	-	-	60	-	-	-	-	-	250	-	-	98
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05420	Employee Development	093	Tennessee Division	-	-	-	-	-	-	218	-	-	-	-	-	218
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	05420	Employee Development	096	Virginia Division	-	-	-	-	-	-	218	-	-	-	-	-	218
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07499	Misc Employee Welfare Exp	091	Brentwood Division	-	-	-	-	65	-	-	-	-	-	-	-	65
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07510	Association Dues	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	256
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07520	Donations	009	Kentucky Division	-	-	-	9	-	-	-	-	-	-	-	-	9
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07520	Donations	093	Tennessee Division	-	-	-	9	-	-	-	-	-	-	-	-	9
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07520	Donations	096	Virginia Division	-	-	-	9	-	-	-	-	-	-	-	-	9
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07590	Misc General Expense	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07590	Misc General Expense	096	Virginia Division	-	-	-	-	-	-	-	-	200	-	-	-	200
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07801	Vehicle Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07807	Telecom Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07807	Telecom Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9110	Sales-Supervision	07807	Telecom Cap Accrual	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04021	Promo Other, Misc	009	Kentucky Division	110	187	584	-	110	242	-	138	1,072	168	61	204	2,875
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	009	Kentucky Division	1,959	530	1,624	-	350	-	-	756	1,400	-	1,518	1,576	10,018
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	091	Brentwood Division	-	-	139	-	-	-	-	-	-	-	-	-	139
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04040	Community Rel&Trade Shows	093	Tennessee Division	525	-	-	-	-	-	-	-	-	-	-	-	1,025
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04044	Advertising	093	Kentucky Division	-	-	-	-	736	2,299	4,142	1,696	-	-	-	-	1,550
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04044	Advertising	093	Tennessee Division	-	-	-	-	-	-	270	630	-	-	-	-	870
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04046	Customer Relations & Assist	009	Kentucky Division	14,764	4,985	2,830	2,895	2,021	470	1,439	4,191	17,908	4,940	8,784	2,813	85,298
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04046	Customer Relations & Assist	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	2,721
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04046	Customer Relations & Assist	093	Tennessee Division	5,895	1,382	891	781	421	884	5,055	2,574	4,248	727	675	75	23,365
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04046	Customer Relations & Assist	096	Virginia Division	-	-	-	5,128	-	-	455	-	-	-	-	-	5,683
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05111	Postage/Delivery Services	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	98
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05111	Postage/Delivery Services	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	37
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05411	Meals and Entertainment	009	Kentucky Division	-	-	1,104	-	-	-	-	-	-	-	-	-	1,104
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05411	Meals and Entertainment	093	Tennessee Division	55	-	-	-	9	-	-	-	23	55	-	-	141
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05411	Meals and Entertainment	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	55
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05413	Transportation	093	Tennessee Division	1,169	526	2,080	543	1,554	550	1,766	525	1,483	1,453	543	439	12,837
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05414	Lodging	096	Virginia Division	359	526	1,099	543	642	550	446	-	883	610	-	439	6,099
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05414	Lodging	093	Tennessee Division	-	-	-	113	-	-	-	-	-	-	-	-	446
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05414	Lodging	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	333
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05419	Misc Employee Expense	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	20
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	05421	Training	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	595
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	04044	Advertising	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	870
050	Atmos Energy-KY/Mid-States	9120	Sales-Demonstrating and selling	07510	Association Dues	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	715
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04021	Promo Other, Misc	091	Brentwood Division	-	-	-	-	2,109	-	-	-	-	-	-	-	405
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	009	Kentucky Division	395	2,572	1,193	350	1,684	9	399	2,000	-	417	370	9,382	
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04044	Advertising	009	Kentucky Division	5,644	3,425	326	1,550	1,080	1,167	1,208	865	625	4,279	-	1,457	21,646
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04044	Advertising	091	Brentwood Division	-	-	-	212	-	-	-	-	-	-	-	-	212
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04044	Advertising	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	100
050	Atmos Energy-KY/Mid-States	9130	Sales-Advertising expenses	04046																

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Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	04070	Insurance-Other	009	Kentucky Division	937	204	548	-	-	(200)	835	-	102	-	-	-	2,424	
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	04070	Insurance-Other	093	Tennessee Division	300	-	560	100	100	-	-	-	-	-	100	-	-	1,260
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	04070	Insurance-Other	096	Virginia Division	-	1,000	600	-	-	-	-	-	-	500	1,500	-	-	3,600
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	04582	Building Maintenance	009	Brentwood Division	715	-	-	-	-	-	-	-	-	-	-	-	-	715
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05010	Office Supplies	009	Brentwood Division	-	-	-	-	-	-	-	-	-	-	107	-	-	107
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05111	Postage/Delivery Services	009	Kentucky Division	-	-	-	13	-	-	-	-	-	-	-	-	-	13
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05111	Postage/Delivery Services	009	Brentwood Division	-	-	-	20	-	-	46	-	-	-	16	-	-	82
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05111	Postage/Delivery Services	093	Tennessee Division	-	-	14	-	-	-	-	-	-	-	-	-	-	14
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05111	Postage/Delivery Services	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	8
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05411	Meals and Entertainment	009	Kentucky Division	-	-	-	-	-	67	-	44	117	-	-	74	136	437
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05411	Meals and Entertainment	091	Brentwood Division	-	-	-	2	234	-	-	-	-	-	-	89	-	384
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05411	Meals and Entertainment	093	Tennessee Division	-	-	-	-	-	-	-	124	62	113	130	-	-	435
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05411	Meals and Entertainment	096	Virginia Division	-	-	-	2	-	-	-	-	1	134	-	-	3	193
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	091	Brentwood Division	-	-	-	-	84	-	-	-	-	-	-	-	-	84
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05413	Transportation	009	Kentucky Division	-	-	553	-	-	-	99	-	254	1,277	-	28	67	2,297
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05413	Transportation	091	Brentwood Division	-	-	-	558	-	-	-	-	-	-	-	-	-	952
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05413	Transportation	093	Tennessee Division	-	-	405	450	-	-	2,004	1,039	1,283	-	-	114	1,131	8,425
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05413	Transportation	096	Virginia Division	-	-	302	86	-	-	72	-	379	1,328	86	22	74	2,261
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05414	Lodging	009	Kentucky Division	-	-	-	411	-	-	393	-	44	97	-	366	361	1,872
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05414	Lodging	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	267
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05414	Lodging	093	Tennessee Division	-	-	-	-	324	-	678	-	504	577	-	-	-	96
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05414	Lodging	096	Georgia Div	-	-	-	-	-	-	-	-	-	-	-	-	-	-
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05414	Lodging	096	Virginia Division	-	-	195	-	-	-	190	-	124	362	-	-	96	967
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05419	Misc Employee Expense	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	1
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05419	Misc Employee Expense	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	1
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05419	Misc Employee Expense	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	1
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05420	Employee Development	009	Kentucky Division	-	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05420	Employee Development	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	760
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	05420	Employee Development	096	Virginia Division	-	-	666	-	-	-	-	-	-	-	-	-	-	666
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	06111	Contract Labor	009	Kentucky Division	-	-	-	-	-	-	750	-	-	-	-	-	-	750
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	06111	Contract Labor	091	Brentwood Division	410,000	-	-	-	-	-	-	-	-	2,250	-	-	-	841
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	13
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	07590	Misc General Expense	009	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	13
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	07590	Misc General Expense	099	Virginia Division	(686)	(762)	(701)	(726)	(620)	(367)	(301)	(293)	(284)	(288)	(349)	(457)	(5,742)	
050	Atmos Energy-KY/Mid-States	8210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	093	Tennessee Division	(57)	(50)	(50)	(50)	(50)	(50)	(50)	(51)	(50)	(42)	(56)	(32)	(94)	(570)
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	09341	Admin & General Expenses	009	Kentucky Division	538,103	380,865	371,038	385,720	461,807	351,250	651,251	342,625	412,307	343,934	366,934	339,997	4,941,820	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	09341	Admin & General Expenses	091	Brentwood Division	(1,095,933)	(775,668)	(755,678)	(858,500)	(919,771)	(724,492)	(1,328,377)	(697,810)	(858,729)	(658,625)	(678,414)	(651,066)	(9,936,160)	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	09341	Admin & General Expenses	093	Tennessee Division	446,826	315,542	307,410	319,574	374,183	293,502	539,570	285,869	341,802	284,723	308,248	281,464	4,093,492	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	09341	Admin & General Expenses	096	Virginia Division	112,004	79,273	77,230	80,286	94,001	73,736	125,556	85,820	29,987	32,233	25,824	901,046		
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41101	Billed from Accounting	091	Brentwood Division	147,520	169,397	122,831	140,912	161,802	183,093	194,709	164,536	185,172	182,402	178,585	162,899	2,024,657	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41103	Billed from Customer Service Center	091	Brentwood Division	543,562	504,303	545,988	548,406	542,377	532,978	579,523	514,506	607,539	611,100	447,323	623,348	6,399,051	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41105	Billed from Gas Control	091	Brentwood Division	92,939	76,939	67,790	91,483	95,948	96,251	126,330	80,842	90,839	80,843	79,951	101,134	1,113,479	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41106	Billed from Gov Affairs	091	Brentwood Division	42,436	27,319	32,269	30,450	41,342	40,838	43,307	33,713	62,174	30,108	37,402	43,165	484,314	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41107	Billed from HR	091	Brentwood Division	68,596	65,373	79,456	77,113	94,192	142,488	101,409	83,674	73,765	38,758	79,255	63,872	987,665	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41108	Billed from HR Other	091	Brentwood Division	280,862	241,686	173,135	153,984	(137,012)	174,889	758,514	78,581	78,074	136,427	100,762	(73,832)	1,843,560	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41109	Billed from IT	091	Brentwood Division	241,306	218,257	241,933	217,843	267,877	229,200	255,871	245,265	239,972	227,361	228,030	2,892,262		
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41112	Billed from Investor Relations	091	Brentwood Division	6,988	7,687	7,357	14,656	13,883	8,707	10,683	6,988	8,237	6,571	9,346	10,643	111,903	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41113	Billed from Legal	091	Brentwood Division	55,202	30,593	42,237	42,415	75,339	46,370	83,894	38,098	48,880	58,329	46,875	612,088		
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41114	Billed from Corp Secretary	091	Brentwood Division	52,900	15,253	190,858	16,468	7,359	38,234	29,529	6,350	20,154	36,065	4,148	33,890	451,007	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41115	Billed from Planning & Budget	091	Brentwood Division	16,851	15,853	19,241	17,103	21,173	18,038	97,111	13,899	14,465	15,842	15,896	16,611	240,973	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41116	Billed from Rates	091	Brentwood Division	23,771	24,547	24,160	27,088	28,841	23,147	44,447	20,070	22,254	20,983	21,144	26,871	308,044	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41117	Billed from Purchasing	091	Brentwood Division	18,643	17,671	8,345	20,167	21,441	20,797	22,873	19,807	20,557	20,126	18,798	23,937	232,863	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41118	Billed from Treasury	091	Brentwood Division	25,731	18,754	15,285	18,877	16,068	18,883	25,106	18,833	18,258	23,472	23,431	239,431		
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41120	Billed from Risk Mgmt	091	Brentwood Division	174,224	173,409	174,880	164,033	174,652	175,000	176,235	175,148	174,173	174,645	174,892	174,904	2,085,900	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41121	Billed from Management Committee	091	Brentwood Division	27,720	28,483	25,649	28,002	38,354	26,635	85,261	25,369	16,868	35,135	36,385	36,757	390,714	
050	Atmos Energy-KY/Mid-States	8220	A&G-Administrative expense tran	41123	Billed for Overhead Capitalized	091	Brentwood Division	(336,687)	(565,076)	(516,884)	(471,019)	(854,758)	(691,910)	(534,065)	(1,268,991)	(22)	(470,965)	(468,735)	(460,438)	(6,097,530)	
05																					

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
 Trial Balance - Income Statement Accounts
 Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	093	Tennessee Division	8	49	108	(84)	15	7	(6)	(86)	5	41	(35)	13	34	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	096	Virginia Division	3	-	-	14	235	-	-	7	-	10	25	67	364	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	04070	Safety	093	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	175	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	04070	Insurance-Other	091	Brentwood Division	1,808	1,808	1,808	1,947	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,528
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	04070	Insurance-Other	093	Tennessee Division	1,175	1,175	1,175	1,265	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	13,534
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	04070	Insurance-Other	096	Virginia Division	255	255	255	274	251	251	251	251	251	251	251	251	251	3,048
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	05418	Settlement	009	Kentucky Division	3,340	10,717	304	114,833	4,449	-	3,888	917	58,384	2,361	574	3,237	202,805	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	05418	Settlement	093	Tennessee Division	8,098	2,547	7,283	2,836	-	12,580	-	45	2,890	-	1,535	-	56,032	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	05418	Settlement	095	Georgia Div	-	-	-	-	34,400	-	-	-	-	-	-	-	34,400	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	05418	Settlement	098	Virginia Division	-	-	-	-	140	-	-	-	-	-	-	-	140	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	07115	Insurance Reserve	096	Virginia Division	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	07498	Misc Employee Welfare Exp	009	Kentucky Division	-	354	64	51	177	-	178	837	805	1,958	402	378	1,288	
050	Atmos Energy-KY/Mid-States	9250	A&G-Injuries & damages	07498	Misc Employee Welfare Exp	091	Brentwood Division	-	-	-	78	-	-	-	-	-	-	-	-	59	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01202	Pension Benefits Load	009	Kentucky Division	41,009	32,998	44,342	38,690	34,294	35,092	38,174	31,514	35,389	38,553	36,117	37,631	439,694	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01202	Pension Benefits Load	091	Brentwood Division	15,989	14,193	15,608	16,251	14,989	15,618	16,448	15,822	18,903	14,553	16,342	17,617	182,127	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01202	Pension Benefits Load	093	Tennessee Division	27,313	22,075	31,910	22,316	25,424	24,552	27,394	23,239	22,546	27,499	27,357	28,084	309,889	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01202	Pension Benefits Load	096	Virginia Division	7,379	6,000	7,848	6,823	6,914	6,425	6,980	6,822	7,302	7,307	7,565	83,520		
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01203	OPEB Benefits Load	009	Kentucky Division	61,490	48,387	66,549	54,948	51,407	52,650	54,227	47,216	53,069	23,565	22,094	22,954	559,574	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01203	OPEB Benefits Load	051	Brentwood Division	24,260	21,334	23,581	24,656	22,757	23,697	24,958	22,139	20,372	8,930	10,028	10,028	240,727	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01203	OPEB Benefits Load	093	Tennessee Division	40,810	32,919	47,789	33,235	38,753	38,753	41,024	34,766	33,692	16,730	17,158	389,732		
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01203	OPEB Benefits Load	096	Virginia Division	10,654	8,612	11,063	9,819	10,045	9,340	10,148	10,004	9,441	4,286	4,488	4,488	4,590	102,488
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01206	Pension Benefits Variance	091	Brentwood Division	3,679	10,328	1,405	2,279	4,406	(596)	(2,255)	(14,823)	(7,896)	(14,861)	(14,861)	(15,565)		
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01207	OPEB Benefits Variance	091	Brentwood Division	(40,785)	(25,826)	(47,037)	(37,202)	(36,619)	(40,016)	(44,606)	(33,538)	(39,952)	(18,231)	(14,253)	(18,337)	(395,301)	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01226	Pension Related Asset O&M	093	Tennessee Division	-	-	233,053	-	-	-	-	-	-	-	-	-	233,053	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01229	Pension Reg Asset Amort	093	Tennessee Division	-	-	-	-	-	54,104	54,104	54,104	54,104	54,104	54,104	54,104	54,104	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01239	Employer 401K Expense	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	1,642	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01239	Employer 401K Expense	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	9,229	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01251	Medical Benefits Load	093	Kentucky Division	83,001	66,772	89,744	74,284	89,410	71,023	72,218	63,784	71,626	81,708	76,555	79,558	900,857	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01251	Medical Benefits Load	091	Brentwood Division	32,348	26,713	31,574	32,875	30,342	31,596	32,518	31,623	33,726	30,760	34,540	382,859		
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01251	Medical Benefits Load	093	Tennessee Division	55,289	44,889	64,889	45,179	51,462	49,696	55,447	47,039	45,638	58,305	57,967	69,811	634,842	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01251	Medical Benefits Load	096	Virginia Division	14,957	12,166	15,501	13,811	14,012	13,020	13,178	15,014	13,178	15,014	15,765	16,148	171,642	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01252	Medical Benefits Variance	091	Brentwood Division	460	(11,589)	(9,096)	(27,176)	(22,492)	3,244	21,451	6,979	(8,998)	(34,836)	(2,749)	679	(29,952)	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01253	Medical Benefits Projects	009	Kentucky Division	-	-	-	182	545	185	217	(714)	162	27	134	(143)	574	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01253	Medical Benefits Projects	091	Brentwood Division	428	85	308	121	62	67	17	199	568	301	207	-	2,304	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01253	Medical Benefits Projects	093	Tennessee Division	52	320	710	(555)	95	47	(41)	(594)	35	298	(258)	96	204	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01253	Medical Benefits Projects	096	Virginia Division	19	-	30	1,537	-	-	25	45	70	179	149	481	2,457	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01257	ESOP Benefits Load	009	Kentucky Division	18,385	14,789	19,979	16,448	15,374	16,732	16,218	14,126	15,868	17,968	16,853	17,492	189,114	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01257	ESOP Benefits Load	091	Brentwood Division	7,188	6,382	7,897	7,285	6,724	7,001	7,375	6,541	7,007	6,876	7,671	7,814	84,727	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01257	ESOP Benefits Load	093	Tennessee Division	12,245	8,897	14,308	10,005	11,398	11,007	12,281	10,419	10,108	12,617	12,750	13,080	140,315	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01257	ESOP Benefits Load	096	Virginia Division	3,308	2,891	3,430	3,101	2,881	3,100	3,077	2,918	3,200	3,447	3,529	3,750	37,850	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01258	ESOP Benefits Variance	091	Brentwood Division	1,434	127	1,648	(7)	(887)	(718)	300	276	1,791	(2,100)	(1,756)	(903)	(775)	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01259	ESOP Benefits Projects	009	Kentucky Division	-	-	-	41	122	37	49	(160)	36	6	30	(32)	129	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01259	ESOP Benefits Projects	091	Brentwood Division	96	21	89	27	12	2	4	45	128	67	46	-	516	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01259	ESOP Benefits Projects	093	Tennessee Division	12	72	159	(130)	21	11	(164)	-	8	66	(57)	21	10	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01259	ESOP Benefits Projects	096	Virginia Division	4	-	20	345	-	-	6	-	16	40	109	559		
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01260	HSA Benefits Load	009	Kentucky Division	932	749	1,009	833	779	798	822	716	804	440	412	428	8,722	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01260	HSA Benefits Load	091	Brentwood Division	368	326	359	374	345	359	374	365	359	192	165	186	3,748	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01260	HSA Benefits Load	093	Tennessee Division	619	499	724	504	577	557	522	527	511	314	312	320	6,086	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01260	HSA Benefits Load	096	Virginia Division	162	131	188	149	152	142	154	152	143	81	85	87	1,608	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01281	HSA Benefits Variance	091	Brentwood Division	18,893	(1,747)	(1,717)	(2,001)	(1,856)	(1,909)	(2,249)	(1,861)	(1,880)	(1,003)	(925)	(962)	(1,168)	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01282	HSA Benefits Projects	009	Kentucky Division	-	-	-	1	3	0	1	(4)	1	0	1	(1)	3	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01282	HSA Benefits Projects	091	Brentwood Division	2	0	2	1	0	0	1	3	0	2	1	1	12	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01282	HSA Benefits Projects	093	Tennessee Division	0	2	4	(4)	0	0	(0)	(12)	0	(2)	1	1	1	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01282	HSA Benefits Projects	096	Virginia Division	0	0	0	8	0	0	0	0	0	0	0	1	14	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01263	RSP FACC Benefits Load	009	Kentucky Division	1,466	1,187	1,583	1,319	1,229	1,254	1,296	1,131	1,267	1,805	1,692	1,761	16,898	
050	Atmos Energy-KY/Mid-States	9260	A&G-Employee pensions and ber	01263	RSP FACC Benefits Load	09															

Atmos Energy Corporation - Kentucky/Mid-States Division (Co 50)
Trial Balance - Income Statement Accounts
Calendar 2015

Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	TOTAL	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	04018	Safety	009	Kentucky Division	-	-	-	-	-	-	-	95	-	-	-	-	95	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	05411	Meals and Entertainment	009	Kentucky Division	97	112	-	41	-	-	-	-	-	-	-	-	251	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	05414	Lodging	009	Kentucky Division	-	-	82	-	-	-	-	-	-	-	-	-	92	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	05415	Membership Fees	009	Virginia Division	1,087	-	-	-	-	250	-	-	-	-	-	-	1,337	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	05419	Misc Employee Expense	009	Kentucky Division	-	-	-	-	41	-	-	-	-	-	-	-	41	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	05427	Technical (Job Skills) Training	009	Kentucky Division	-	-	-	880	-	-	-	-	-	-	-	-	880	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	06111	Contract Labor	009	Kentucky Division	-	-	-	-	-	-	-	-	-	1,414	(1,414)	-	-	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07120	Environmental & Safety	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	287	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07421	Service Awards	091	Brentwood Division	3,899	7,526	5,783	6,017	10,149	9,358	10,085	15,451	1,831	3,399	3,543	8,109	85,228	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07443	Uniforms	009	Kentucky Division	14,081	6,328	4,293	2,620	1,667	1,757	859	3,015	1,404	17,325	5,222	8,109	66,679	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07443	Uniforms	091	Brentwood Division	150	-	196	182	-	150	-	-	-	395	-	-	943	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07443	Uniforms	093	Tennessee Division	4,219	484	-	-	-	407	-	283	-	-	730	1,544	1,897	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07443	Uniforms	098	Virginia Division	2,589	1,163	784	12	137	401	171	-	-	-	1,200	1,427	2,440	10,284
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07444	Uniforms Capitalized	009	Kentucky Division	(7,621)	(4,061)	(2,435)	(1,401)	(1,038)	(1,124)	(540)	(2,008)	(814)	(11,280)	(3,276)	(4,932)	(40,527)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07444	Uniforms Capitalized	091	Brentwood Division	(70)	-	(105)	(174)	-	(103)	-	-	-	(157)	-	-	(610)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07444	Uniforms Capitalized	093	Tennessee Division	(2,014)	(249)	(127)	-	(193)	(129)	-	(117)	-	(310)	(620)	(834)	(4,584)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07444	Uniforms Capitalized	098	Virginia Division	(1,183)	(548)	(388)	(8)	(51)	(241)	(84)	-	-	(650)	(686)	(1,172)	(4,988)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07449	Non-Qual Retirement Exp	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	46	46
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07450	Capitalized Restricted Stock	091	Brentwood Division	(10,937)	(10,418)	(11,533)	(11,177)	(50,359)	(13,189)	(77,492)	-	-	(10,842)	(16,707)	(10,674)	(223,507)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07452	Variable Pay & Incentive Plans	091	Brentwood Division	152,000	139,000	123,000	105,000	457,679	135,061	1,258,787	-	-	127,000	172,358	184,000	2,853,955	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07454	VPP & MIP - Capital Credit	091	Brentwood Division	(85,000)	(78,000)	(89,000)	(58,000)	(256,678)	(75,839)	(703,822)	-	-	(73,000)	(85,810)	(105,000)	(1,800,948)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07458	Restricted Stock - Long Term Incent	009	Kentucky Division	1,038	938	1,038	1,005	3,150	1,269	9,133	-	1,005	910	880	910	21,315	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07458	Restricted Stock - Long Term Incent	091	Brentwood Division	14,405	13,011	14,405	13,940	44,181	17,601	126,688	-	-	12,614	12,207	12,614	281,685	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07460	RSU-Long Term Incentive Plan - Tirm	009	Kentucky Division	800	813	800	871	1,074	884	2,711	-	871	914	884	914	11,735	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07460	RSU-Long Term Incentive Plan - Tirm	091	Brentwood Division	7,798	7,798	8,634	8,355	49,893	8,723	28,750	-	-	9,014	8,723	5,014	144,887	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07463	RSU-Management Incentive Plan	009	Kentucky Division	144	130	144	139	144	139	425	-	280	144	180	153	2,021	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07463	RSU-Management Incentive Plan	091	Brentwood Division	(269)	2	-	-	-	-	-	-	-	-	-	-	15,370	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07487	COLI CSV & Premiums	091	Brentwood Division	849	849	849	849	849	849	849	100	495	495	435	435	7,779	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07488	NO Retirement Cost	091	Brentwood Division	17,479	17,479	17,479	17,479	17,479	17,479	17,479	17,479	17,479	12,928	12,928	12,928	198,088	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07490	SERP Capitalized	091	Brentwood Division	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,842)	(5,270)	(5,270)	(5,270)	(89,388)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07489	Misc Employee Welfare Exp	009	Kentucky Division	3,932	5,374	5,409	4,512	6,737	3,027	5,481	3,013	4,351	6,495	5,271	4,852	54,216	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07489	Misc Employee Welfare Exp	091	Brentwood Division	1,272	1,679	1,772	1,353	1,832	1,194	1,345	1,468	1,397	1,713	967	1,461	17,443	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07489	Misc Employee Welfare Exp	093	Tennessee Division	450	340	709	434	322	248	485	252	79	483	352	467	4,600	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07489	Misc Employee Welfare Exp	098	Virginia Division	105	149	-	42	132	80	238	152	5	109	158	190	1,340	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07590	Misc General Expense	098	Virginia Division	-	-	-	14	-	800	-	-	-	-	-	-	614	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07604	Restricted Stock Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07608	Uniform Cap Accrual	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07608	Uniform Cap Accrual	091	Brentwood Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07608	Uniform Cap Accrual	093	Tennessee Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9280	A&G-Employee pensions and ber	07608	Uniform Cap Accrual	098	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9270	A&G-Franchise requirements	07590	Misc General Expense	009	Kentucky Division	-	-	-	321	-	-	-	-	-	-	-	-	321	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	04001	Safety, Newspaper	098	Virginia Division	-	-	-	-	-	-	-	-	-	-	-	7,403	7,403	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05010	Office Supplies	009	Kentucky Division	-	-	-	-	-	-	-	-	-	-	629	-	629	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05010	Office Supplies	093	Tennessee Division	-	187	-	-	-	-	(584)	-	-	-	-	-	(397)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05111	Postage/Delivery Services	009	Kentucky Division	-	64	-	-	-	-	-	-	-	-	-	1,890	1,954	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05111	Postage/Delivery Services	093	Tennessee Division	558	240	128	57	170	(1,794)	-	-	-	-	-	-	(634)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05411	Meals and Entertainment	093	Tennessee Division	-	-	8	68	448	(488)	-	-	-	-	-	-	38	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05413	Transportation	093	Tennessee Division	-	722	980	5,640	6,611	(14,418)	-	-	-	-	-	-	(484)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05414	Lodging	093	Tennessee Division	-	-	484	2,013	3,284	(3,398)	-	-	-	-	-	-	2,365	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	05419	Misc Employee Expense	093	Tennessee Division	-	-	18	1,164	363	(1,564)	-	-	-	-	-	-	(18)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	06111	Contract Labor	009	Kentucky Division	-	-	-	-	-	-	-	-	-	1,321	12,368	11,138	24,816	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	06111	Contract Labor	093	Tennessee Division	-	-	-	(540)	-	12,113	(32,582)	-	-	-	-	-	(21,010)	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	06121	Legal	009	Kentucky Division	-	-	-	-	4,257	2,300	-	-	-	-	-	-	6,556	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	06121	Legal	093	Tennessee Division	29,755	12,283	200	53,009	-	(95,257)	-	-	-	-	-	-	0	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	07590	Misc General Expense	009	Kentucky Division	4,247	-	(258)	-	-	-	-	-	-	-	-	106,663	110,651	
050	Atmos Energy-KY/Mid-States	9280	A&G-Regulatory commission exp	07590	Misc General Expense	093	Tennessee Division	-	-	-	285	-	(285)	29,167	14,588	14,583	14,583	14,583	14,583	102,603	
050	Atmos Energy-KY/Mid-States	8302	Miscellaneous general expenses	02005	Non-Inventory Supplies	096	Virginia Division	-	-	-	-	-	-	-	-	-	-	491	-	491	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	009	Kentucky Division	-	-	-	-	-	264	-	-	-	-	-	-	264	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05411	Meals and Entertainment	096	Virginia Division	347	-	-	-	-	-	-	-	-	-	-	-	347	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05413	Transportation	096	Virginia Division	2,221	-	-	-	-	-	-	-	-	-	-	-	2,221	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05414	Lodging	098	Virginia Division	25	-	-	-	-	-	-	-	-	-	-	-	25	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05415	Membership Fees	009	Kentucky Division	-	-	-	-	-	-	-	200	-	-	-	50	250	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05415	Membership Fees	091	Brentwood Division	-	-	-	-	700	-	-	-	4,400	-	-	-	5,100	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05415	Membership Fees	093	Tennessee Division	-	-	-	-	-	-	-	1,232	(1,232)	-	-	-	-	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	009	Kentucky Division	-	-	-	-	-	250	-	900	-	-	-	-	1,150	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	05421	Training	091	Brentwood Division	-	-	-	-	520	-	-	-	-	-	-	-	520	
050	Atmos Energy-KY/Mid-States	92499	Misc Employee Welfare Exp	07489	Misc Employee Welfare Exp	098	Virginia Division	-	225	-	65	-	-	-	225	-	14	-	-	529	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	07510	Association Dues	093	Tennessee Division	7,380	4,375	2,044	8,530	350	120	3,425	10,000	125	3,000	13,400	1,930	54,559	
050	Atmos Energy-KY/Mid-States	9302	Miscellaneous general expenses	07510	Association Dues	091	Brentwood Division	7,228	7,228	7,523	7,244	14,744	7,244	7,244	7,244</						

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-16
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Mark A. Martin ("Martin Testimony"), page 12, lines 8-11 .

RESPONSE:

There was no question presented for the referenced testimony and the Company does not wish to speculate in providing a response.

Respondent: Mark Martin

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-17
Page 1 of 1

REQUEST:

- a. Although the change to the fixed monthly charges is characterized as "a slight decrease" due to the zeroing out of the Pipeline Replacement Program charge, confirm that the monthly Base Charge for residential customers as shown on the comparative tariff sheets, Original Sheet No. 8 and First Revised Sheet No. 8, is proposed to increase from \$16.00 to \$18.25.
- b. State whether Atmos is aware that a monthly base residential charge of \$18.25 would be the second highest of any Kentucky jurisdictional natural gas utility.

RESPONSE:

- a) When isolating the monthly Base Charges listed on Original Sheet No. 8 and First Revised Sheet No. 8, the Company is proposing to increase the Base Charge from \$16.00 to \$18.25. Please note that the overall impact of the Company's proposed rates to a residential customer's bill is a slight decrease in the fixed component.
- b) Yes, the Company is aware that a monthly base residential charge of \$18.25 would be the second highest of any Kentucky jurisdictional natural gas utilities. Please note that the monthly base charge is just one component of a customer's bill and that the Company is historically the lowest or one of the lowest providers of natural gas service.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-18
Page 1 of 1

REQUEST:

Refer to the Martin Testimony, page 17, lines 7-8. Provide the referenced tariff sheets of Texas Gas and Tennessee Gas Pipeline.

RESPONSE:

Please see Attachment 1 and Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-18_Att1 - Texas Gas.pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-18_Att2 - Tennessee Gas.pdf, 1 Page.

Respondent: Mark Martin

Imbalance Resolution Procedures

1. Texas Gas will provide by electronic or other available means of communication, its best available operating data on gas receipts and deliveries to Customer on a daily basis within 24 hours of the end of the gas day. Daily operational information shall include information on daily gas flow provided by Electronic Flow Measurement (EFM), telemetry, or any other means Texas Gas would use to provide Customers with its best estimate of daily gas receipts and deliveries for that Customer's account. Such daily operating data provided Customer as to gas receipts and deliveries shall be allocated pursuant to the PDAs in effect. Customer's imbalance percentage will be determined from actual data; however, Customer may utilize Texas Gas' operating data for purposes of correcting imbalances, if any, during the month.
2. All imbalances accrued by Customer under its transportation agreements shall be resolved on a monthly basis pursuant to the provisions herein and subject to the provisions of Section 6.15 of these General Terms and Conditions. At the end of each month, Texas Gas will calculate the imbalance under all Customers' transportation agreements. The monthly imbalance will be determined by comparing actual receipts, less fuel, to actual deliveries for each agreement. If actual data shows Customer is subject to cash-out, Texas Gas shall review the operating data provided Customer prior to any cash-out. If Customer's cash-out percentage using operating data is less than that using actual data, then Texas Gas shall cash-out Customer's actual imbalance by using operating data to determine the applicable cash-out percentage. A Customer nominating gas receipts from a paper Pooling Point will be allocated gas receipts equal to confirmed nominations, with the Pooling Supplier being responsible for the differences between actual gas receipts and nominations at the individual receipt points into Texas Gas' system.
3. All monthly imbalances accrued by Customer under Customer's various transportation agreements will be combined to determine the actual net imbalance for Customer for purposes of the following calculation. The actual net imbalance then will be divided by the sum of the total gas quantities delivered under all such transportation agreements for Customer during the month (excluding pool to pool transfers under Rate Schedule TAPS) to yield Customer's net imbalance percentage for the month.
4. If Customer has accrued a net monthly imbalance such that the total quantities of gas received by Texas Gas for Customer's account during the month are less than the total quantities of gas delivered by Texas Gas for Customer's account during the month, then Customer shall make up in-kind any imbalance equal to or below a net imbalance percentage of two percent and may elect to make up in-kind net imbalances from two to five percent pursuant to Sections 6.14[9, 10] below. Customer shall pay Texas Gas for the remainder, if any, of Customer's net monthly imbalance (in MMBtu) in excess of that to be made up in-kind according to the following table:

<u>Net Imbalance Percentage</u>	<u>Percentage of Applicable Index Price</u>
>2% to 5%	100% x highest weekly average price
>5% to 10%	110% x highest weekly average price
>10% to 15%	120% x highest weekly average price
>15% to 20%	130% x highest weekly average price
>20% to 25%	140% x highest weekly average price
> 25%	150% x highest weekly average price

Customer shall pay Texas Gas for their net monthly imbalance calculated herein in accordance with Section 6.15 of the General Terms and Conditions of this Tariff.

5. If Customer has accrued a net monthly imbalance such that the total quantities of gas received by Texas Gas for Customer's account during the month are greater than the total quantities of gas delivered by Texas Gas for Customer's account during the month, then Customer shall make up in-kind any imbalance equal to or below a net imbalance percentage of two percent and may elect to make up in-kind net imbalances from two to five percent pursuant to Sections 6.14[9, 10] below. Texas Gas shall pay Customer for the remainder, if any, of its net monthly imbalance (in MMBtu) in excess of that to be made up in-kind according to the following table:

<u>Net Imbalance Percentage</u>	<u>Percentage of Applicable Index Price</u>
>2% to 5%	100% x lowest weekly average price
>5% to 10%	90% x lowest weekly average price
>10% to 15%	80% x lowest weekly average price
>15% to 20%	70% x lowest weekly average price
>20% to 25%	60% x lowest weekly average price
> 25%	50% x lowest weekly average price

It is agreed, however, that in the event Customer owes Texas Gas any payments under Section 6.14[4] above, from a previous month which are past due, Texas Gas shall have the right hereunder to offset payments it owes to Customer under Section 6.14[5] by such past due amounts (inclusive of interest).

6. The Net Imbalance Percentages contained in Section 6.14[4] and Section 6.14[5], will be used to calculate the cash-out price for imbalances that fall within each category. For example, Customer with a Net Imbalance Percentage of 12% will: make-up in-kind for 2% of the imbalance; at its election either make-up in-kind or cash-out at the 2% to 5% price for 3% of the imbalance; cash-out at the 5% to 10% price for 5% of the imbalance; and cash-out at the 10% to 15% price for the remaining 2% of the imbalance.
7. Except as provided in Section 6.14[9, 13], Texas Gas shall use either the highest or lowest weekly average price determined each month as the applicable "Index Price" for cashing out all monthly imbalances subject to cash-out hereunder. The weekly average price for each week shall be a price determined by averaging the weekly price for spot gas supplies "Delivered to Pipeline" at Gulf Coast, Onshore Louisiana and at North Louisiana as contained in the table "Gas Price Report" of the publication "Natural Gas Week." The weeks to be used in determining each month's highest weekly average price and lowest weekly average price shall include all weeks that such publication is issued within that calendar month plus the first week of the next calendar month. The monthly average index price used in Section 6.14[9, 13] shall be the average of each of the weekly average prices for the month as determined above.
8. In the event Texas Gas is utilizing its upstream capacity in other pipelines to transport gas for a Customer, the cash-out provisions, if any, of those upstream pipelines shall be applicable to such upstream transportation rather than Texas Gas' cash-out provisions.
9. Subject to the provisions of Section 6.14[8] above, Customers shall resolve their monthly transportation imbalances within the 0% to 2% Net Imbalance Percentage range and may elect to resolve their monthly transportation imbalances within the 2% to 5% Net Imbalance Percentage range through in-kind replacement. All transportation imbalances in excess of the 0% to 5% Net Imbalance Percentage must be cashed out at the appropriate percentages in Section 6.14[4, 5] above. Customers using in-kind replacement for imbalance resolution have thirty (30) days from date of notification by Transporter to nominate and resolve their

Rate Schedule LMS - MA
 Load Management Service - Market Area (continued)

7. Cash Out Option
 (c) (vii)
 (continued)

(C) For all Parties whose % monthly imbalance is greater than 5% (as calculated according to Section 7(c) of this Rate Schedule) and greater than 1,000 Dth, the actual negative imbalance volumes shall be "cashed out" according to the following formula:

Imbalance Tier	Price
0 - 5%	100% of HP
> 5% - 10%	115% of HP
> 10% - 15%	130% of HP
> 15% - 20%	140% of HP
> 20%	150% of HP

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% imbalance, volumes that make up the first 5% of the imbalance are priced at 100% of the HP. Volumes making up the remaining 2% of the imbalance are priced at 115% of the HP.

(D) For all Parties whose % monthly imbalance is greater than 5% (as calculated according to Section 7(c) of this Rate Schedule) and greater than 1,000 Dth, the actual positive imbalance volumes shall be "cashed out" according to the following formula:

0 - 5%	100% of LP
> 5% - 10%	85% of LP
> 10% - 15%	70% of LP
> 15% - 20%	60% of LP
> 20%	50% of LP

For purposes of determining the tier at which an imbalance will be cashed out, the price will apply only to volumes within a tier. For example, if there is a 7% imbalance, volumes that make up the first 5% of the imbalance are priced at 100% of the LP. Volumes making up the remaining 2% of the imbalance are priced at 85% of the LP.

(d) Access to Information - Upon request, Transporter will make available within one business day following the production day the best information it has concerning the total physical deliveries at applicable delivery points. In addition, Transporter will make available by electronic means the best information it has concerning the scheduled and allocated deliveries at all of Operator's delivery points. No later than 11:00 a.m. Central Time on the first full business day following the production day, this information regarding the scheduled and allocated deliveries shall become "Operational Data" and Operators will be entitled to rely on the Operational Data for purposes of correcting imbalances during the month. Imbalances will be cashed out on the basis of actual deliveries and scheduled quantities; provided that the penalty level and pricing associated with imbalances will be based upon the lesser of (1) the monthly operational imbalance reported by Transporter based upon the Operational Data or (2) the monthly imbalance based upon actual receipts and deliveries at such locations.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-19
Page 1 of 2

REQUEST:

Refer to the Martin Testimony, pages 18-19.

- a. Explain whether Atmos's request for a Commission study of a Rate Stabilization Mechanism and related cooperative efforts involving Commission Staff is also intended to involve the AG and other interested stakeholders that could be impacted by a change in the Commission's regulatory framework.
- b. Explain how the Commission's current statutory and regulatory framework permits the type of mechanism that Atmos describes.
- c. Explain whether the states listed on lines 2-3 of page 19 have statutory provisions enabling the type of mechanism that Atmos describes.

RESPONSE:

- a) The Company would welcome the AG's office and any other interested stakeholders to participate in the consideration and study of an annual rate stabilization mechanism as described in Mr. Martin's testimony.
- b) The Company believes that the Commission's current statutory and regulatory framework does permit implementation of a Rate Stabilization Mechanism. Historically, there was concern about the Commission's authority to allow recovery of costs by a utility outside a general rate proceeding - a violation of the perceived "single issue ratemaking" prohibition. These concerns, however, were put to rest by the Kentucky Supreme Court's opinion in *Public Service Commission v. Commonwealth of Kentucky, ex rel. Jack Conway and Duke Energy, Inc., et al*, 324 S.W. 3rd 373 (Ky. 2010).

Although the Duke decision related to Duke's Accelerated Main Replacement Program Rider (AMRP), the Supreme Court's opinion addressed the broader issue of whether the Commission had the plenary authority to allow a utility to adjust its rates by imposing a surcharge or rider aimed at recovering costs outside a general rate proceeding. The Court held that so long as the rates established by the utility were fair, just and reasonable, the Commission has the broad ratemaking authority to allow recovery of costs outside the parameters of a general rate case - even in the absence of a statute specifically allowing such a mechanism.

The Kentucky Supreme Court accordingly rejected the Attorney General's argument that the Commission had no authority to permit a rider or surcharge to recover costs outside a general rate case (in the absence of a specific statute

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allowing it). In doing so, the Supreme Court concluded that: "...the plain language of KRS 278.190 does not actually require the PSC to proceed with a general rate case or other particular process every time some new rate or change in rates is requested." ID. P. 378. The Duke decision effectively put to rest the notion that "single issue ratemaking" is prohibited under Kentucky law.

In short, there is no prohibition limiting the Commission's authority to set a rate or charge, except that it be fair, just and reasonable. Because a specific statute allows use of a future test year for the establishment of general rates - KRS 278.192 - it follows that any rate (including rider or surcharge) can also be determined using that methodology.

As the Court said in Duke, supra, p. 12:

"While the power to approve the AMRP rider at issue may not have been expressly granted by statute before the enactment of KRS 278.509, we, nonetheless, conclude that the PSC has the power to allow such a rider based upon (1) its plenary ratemaking authority derived from KRS 278.030 and KRS 278.040, which essentially require that the PSC act to ensure that rates are "fair, just and reasonable" and (2) the absence of any statutes specifically requiring a particular procedure when determining if rates are fair, just, and reasonable."

The purpose of an annual mechanism is to provide the Company with a reasonable opportunity to earn a fair and timely rate of return on significant incremental capital investment. Based on the historical pattern of the Company's inability to earn its allowed return under current regulatory procedures, the Company anticipates the need for more frequent general rate cases in the absence of such a mechanism. An annual mechanism is merely a means to set a rate that is fair, just and reasonable consistent with the authority provided by KRS Chapter 278 and validated by the Court in the Duke, supra, case. In the Company's experience under such mechanisms, the ratemaking process is more streamlined and formulaic, is accomplished with less time and fewer resources required by all parties involved, and results in smaller annual rate adjustments when compared to traditional general rate cases.

- c) Of the states mentioned in Mr. Martin's testimony, rate stabilization is allowed by statute in Tennessee and Virginia while being approved by the regulatory body in Louisiana, Mississippi and Georgia.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-20
Page 1 of 1

REQUEST:

Refer to the Martin Testimony at pages 20-22 where the Wireless Meter Reading ("WMR") program is discussed.

- a. Provide the amount of cost savings from the WMR program included in the base period and test period.
- b. Confirm that on an annualized basis, Atmos expects cost savings of \$197,160 per year from the WMR program.

RESPONSE:

- a) The amount of savings referenced in Mr. Martin's testimony is based on the assumptions included in the WMR study conducted by the Company. While it is impossible to specifically identify the level of savings actually achieved in the Base Period and accounted for in the Test Period forecast, to the extent savings were achieved and/or expected, they are reflected in the actual results and the Company's budget upon which the Test Period O&M is based.
- b) The Company expects an annualized cost savings of \$197,160 from the WMR installation that occurred as a result of the capital investment in Case No. 2013-00148.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-21
Page 1 of 2

REQUEST:

Refer to the Direct Testimony of Pace McDonald at page 9 regarding the inclusion of accumulated deferred income tax ("ADIT") as an adjustment to rate base.

- a. State whether Atmos used bonus depreciation for federal income tax purposes for fiscal year 2015.
- b. State whether Atmos intends to use bonus depreciation for federal income tax purposes for fiscal years 2016 and 2017.
- c. State whether bonus depreciation was used in computing its rate base and revenue requirements for the base period and test period in this case.
- d. If the response to part c. of this request is no, provide updates to Atmos's rate base and revenue requirement calculations that reflect the impacts of bonus depreciation on AD IT for the base period and test period.

RESPONSE:

- a) Atmos Energy has not yet filed its fiscal year 2015 federal income tax return. When this return is filed in June 2016, Atmos Energy will include bonus depreciation.
- b) Yes, Atmos Energy intends to use bonus depreciation for fiscal years ending 2016 and 2017.
- c) The Company did not include bonus depreciation when calculating the ADIT, rate base and revenue requirement for fiscal year 2015 nor the base and test periods in this case. At the time the case was filed, bonus depreciation had not yet been extended. Pursuant to GAAP, ADIT cannot be recorded in the books of the Company until the applicable law is enacted and it would not have been prudent for the Company to forecast ADIT using bonus depreciation prior to it being extended by Congress. The Company will include bonus depreciation in ADIT as a tax return true up when the tax return is filed in June 2016.
- d) Please see Attachment 1 for an updated revenue requirement model, Attachment 2 for an updated ADIT calculation including bonus for the base period and test period, and Attachment 3 for an updated ADIT workpaper. The Company has also included the impact of its response to Staff DR No. 2-09 subpart (a) in the updated revenue requirement calculations.

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ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-21_Att1 - Fall 2015 KY Rev Req Model - Final Copy - External Links to 1-59 WPs.xlsx, 123 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-21_Att2 - KY Projection Including Bonus to Rates.xlsx, 4 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-21_Att3 - Update to Staff_1-59_Att2 - ADIT for KY Fall 2015.xlsx, 35 Pages.

Respondents: Pace McDonald and Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

<u>Schedule</u>	<u>Description</u>	<u>Filing Requirement</u>
A	<u>Summary</u>	FR 16(8)(a)
B	<u>Rate Base</u>	FR 16(8)(b)
C	<u>Operating Income (Revenues & Expenses)</u>	FR 16(8)(c)
D	<u>Adjustments to Operating Income by Account</u>	FR 16(8)(d)
E	<u>Income Tax Calculation</u>	FR 16(8)(e)
F	<u>Rule F Compliance Adjustments</u>	FR 16(8)(f)
G	<u>Payroll Analysis</u>	FR 16(8)(g)
H	<u>Gross Revenue Conversion Factor</u>	FR 16(8)(h)
I	<u>Comparative Income Statements</u>	FR 16(8)(i)
J	<u>Cost of Capital</u>	FR 16(8)(j)
K	<u>Comparative Financial Data</u>	FR 16(8)(k)

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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)	10.71%	49.09%	5.26%	10.71%	49.09%	5.26%
3	Customer Support (Div 012)	10.86%	52.60%	5.71%	10.86%	52.60%	5.71%
4	Kentucky/Mid-States						
5	Mid-States General Office (Div 091)	100%	49.09%	49.09%	100%	49.09%	49.09%
6							
7							
8	Greenville Avenue Data Center			1.54%			1.54%
9	Charles K. Vaughan Center			1.08%			1.08%
10							
11	Kentucky Composite Tax			38.90%			
12							
13	Rate of Return on Equity			10.50%			
14							
15	STD RATE			0.94%			
16							
17	LTD RATE			5.90%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

Schedule	Description
A	Overall Financial Summary

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Overall Financial Summary
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(a)
 Schedule A
 Witness: Waller

Line No.	Description	Supporting Schedule Reference	Base Jurisdictional Revenue Requirement	Forecasted Jurisdictional Revenue Requirement
	(a)	(b)	(c)	(d)
1	Rate Base	B-1	\$ 295,969,028	\$ 335,042,110
2	Adjusted Operating Income	C-1	\$ 22,051,844	\$ 25,255,456
3	Earned Rate of Return (line 2 divided by line 1)	J-1.1	7.45%	7.54%
4	Required Rate of Return	J-1	7.99%	8.12%
5	Required Operating Income (line 1 times line 4)	C-1	\$ 23,647,925	\$ 27,205,419
6	Operating Income Deficiency (line 5 minus line 2)	C-1	\$ 1,596,081	\$ 1,949,963
7	Gross Revenue Conversion Factor	H	1.64812	1.64804
8	Revenue Deficiency (line 6 times line 7)		\$ 2,630,531	\$ 3,213,606
9	Revenue Increase Requested	C-1		\$ 3,213,606
10	Adjusted Operating Revenues	C-1		\$ 166,804,655
11	Revenue Requirements (line 9 plus line 10)	C-1		\$ 170,018,261

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(b)

SCHEDULE B

Rate Base

Schedule

Description

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

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Rate Base Summary
as of February 29, 2016

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

FR 16(8)(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	\$ 516,683,027	\$ 489,110,379
2	Construction Work in Progress	B-2 B	14,905,451	14,481,744
3	Accumulated Depreciation and Amortization	B-3 B	<u>(172,025,701)</u>	<u>(168,658,169)</u>
4	Property Plant and Equipment, Net (Sum line 1 Thru 3)		\$ 359,562,777	\$ 334,933,954
5	Cash Working Capital Allowance	B-4.2 B	\$ 3,330,931	\$ 3,330,931
6	Other Working Capital Allowances (Inventory & Prepays)	B-4.1 B	1,262,990	9,751,925
7	Customer Advances For Construction	B-6 B	(1,767,642)	(1,767,923)
8	Regulatory Assets	F.6	33,033	33,033
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 B	<u>(57,568,109)</u>	<u>(50,312,892)</u>
10	Rate Base (Sum line 4 Thru 8)		<u>\$ 304,853,979</u>	<u>\$ 295,969,028</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Jurisdictional Rate Base Summary
as of May 31, 2017

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

FR 16(8)(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	\$ 569,988,682	\$ 552,599,040
2	Construction Work in Progress	B-2 F	14,731,739	14,731,739
3	Accumulated Depreciation and Amortization	B-3 F	<u>(185,995,468)</u>	<u>(179,617,428)</u>
4	Property Plant and Equipment, Net (Sum Line 1 Thru 3)		\$ 398,724,953	\$ 387,713,350
5	Cash Working Capital Allowance	B-4.2 F	\$ 3,184,324	\$ 3,184,324
6	Other Working Capital Allowances (Inventory & Prepaids)	B-4.1 F	2,568,084	8,249,985
7	Customer Advances For Construction	B-6 F	(1,767,642)	(1,767,642)
8	Regulatory Assets	F.6	234,455	368,199
9	Deferred Inc. Taxes and Investment Tax Credits	B-5 F	<u>(73,833,185)</u>	<u>(62,706,105)</u>
10	Rate Base (Sum Line 4 Thru 8)		<u>\$ 329,110,987</u>	<u>\$ 335,042,110</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of February 29, 2016

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		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								
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												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	-	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	-	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,127	100%	100%	\$ 261,127	\$ 261,127	100%	100%	\$ 261,127
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 7,774,827	-	7,774,827	100%	100%	7,774,827	6,629,572	100%	100%	6,629,572
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	419,941	100%	100%	419,941
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 14,383,136	\$ -	\$ 14,383,136			\$ 14,383,136	\$ 13,242,003			\$ 13,242,003

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of February 29, 2016

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016		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								
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	185,509	100%	100%	185,509
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	27,762,017	100%	100%	27,762,017
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	615,022	100%	100%	615,022
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	2,269,871	100%	100%	2,269,871
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990			\$ 31,836,990
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,167	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,167
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	37,326	100%	100%	37,326
50	37402	Land Rights	\$ 1,499,591	-	1,499,591	100%	100%	1,499,591	1,491,896	100%	100%	1,491,896
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 20,373,423	-	20,373,423	100%	100%	20,373,423	20,688,259	100%	100%	20,688,259
57	37601	Mains - Steel	\$ 105,603,258	-	105,603,258	100%	100%	105,603,258	99,902,994	100%	100%	99,902,994
58	37602	Mains - Plastic	\$ 83,638,708	-	83,638,708	100%	100%	83,638,708	73,282,775	100%	100%	73,282,775
59	37800	Meas & Reg. Sta. Equip - General	\$ 6,962,215	-	6,962,215	100%	100%	6,962,215	6,546,839	100%	100%	6,546,839
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 2,977,136	-	2,977,136	100%	100%	2,977,136	2,836,569	100%	100%	2,836,569
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	1,393,821	100%	100%	1,393,821
62	38000	Services	\$ 111,917,612	-	111,917,612	100%	100%	111,917,612	107,137,690	100%	100%	107,137,690
63	38100	Meters	\$ 30,216,256	-	30,216,256	100%	100%	30,216,256	27,090,308	100%	100%	27,090,308
64	38200	Meter Installaitons	\$ 51,000,599	-	51,000,599	100%	100%	51,000,599	50,542,420	100%	100%	50,542,420
65	38300	House Regulators	\$ 8,250,800	-	8,250,800	100%	100%	8,250,800	8,096,146	100%	100%	8,096,146
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	154,276	100%	100%	154,276
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,345,442	-	5,345,442	100%	100%	5,345,442	5,278,579	100%	100%	5,278,579
68												
69		Total Distribution Plant	\$ 430,390,669	\$ -	\$ 430,390,669			\$ 430,390,669	\$ 405,500,105			\$ 405,500,105

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of February 29, 2016

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

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
70												
71		General Plant **										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,350	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,350
73	39000	Structures & Improvements	\$ 4,889,293	-	4,889,293	100%	100%	4,889,293	\$ 4,630,147	100%	100%	4,630,147
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 1,811,923	-	1,811,923	100%	100%	1,811,923	\$ 1,705,903	100%	100%	1,705,903
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 367,222	100%	100%	367,222
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,331,061	-	2,331,061	100%	100%	2,331,061	\$ 2,094,763	100%	100%	2,094,763
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 49,272	100%	100%	49,272
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 374,224	-	374,224	100%	100%	374,224	\$ 350,579	100%	100%	350,579
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,004,479	-	4,004,479	100%	100%	4,004,479	\$ 3,783,696	100%	100%	3,783,696
88	39903	Other Tangible Property - Network - H/W	\$ 94,665	-	94,665	100%	100%	94,665	\$ 94,637	100%	100%	94,637
89	39906	Other Tang. Property - PC Hardware	\$ 1,363,213	-	1,363,213	100%	100%	1,363,213	\$ 1,152,457	100%	100%	1,152,457
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 18,708,829	\$ -	\$ 18,708,829			\$ 18,708,829	\$ 17,658,437			\$ 17,658,437
94												
95		Total Plant (Div 9)	\$ 495,447,806	\$ -	\$ 495,447,806			\$ 495,447,806	\$ 468,365,718			\$ 468,365,718
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 13,742,969	100%	100%	\$ 13,742,969

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of February 29, 2016

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 Type of Filing: Original Updated Revised
 Workpaper Reference No(s).

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
98												
99		Kentucky-Mid-States General Office (Division 091)										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	-	1,109,552	100%	49.09%	544,684	\$ 1,109,552	100%	49.09%	544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	36100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
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 as of February 29, 2016

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 Workpaper Reference No(s).

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

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
131												
132		<u>General Plant</u>										
133	39001	Structures Frame	\$ 179,339	-	179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	\$ 5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	\$ 41,632	100%	49.09%	20,438
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	\$ 4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	\$ 163,666	100%	49.09%	80,344
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	\$ 13,652	100%	49.09%	6,702
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	\$ 225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	\$ 843,987	100%	49.09%	414,317
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	\$ 344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,509	100%	49.09%	159,794
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	\$ 74,880	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,422	100%	49.09%	441,039
149												
150		Total General Plant	\$ 3,490,544	\$ -	\$ 3,490,544			\$ 1,713,524	\$ 3,454,232			\$ 1,695,698
151												
152		Total Plant (Div 91)	\$ 4,785,404	\$ -	\$ 4,785,404			\$ 2,349,177	\$ 4,749,093			\$ 2,331,351
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (222,721)	100%	49.09%	\$ (109,335)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of February 29, 2016

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 Type of Filing: Original Updated Revised
 Workpaper Reference No(s):

FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
155												
156		Shared Services General Office (Division 002)										
157												
158		General Plant										
159	39000	Structures & Improvements	\$ 2,230,561	\$ -	\$ 2,230,561	10.71%	49.09%	\$ 117,274	\$ 2,140,299	10.71%	49.09%	112,528
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	\$ 141,839
161	39009	Improvement to leased Premises	\$ 9,329,121	-	9,329,121	10.71%	49.09%	490,487	\$ 9,045,765	10.71%	49.09%	475,589
162	39100	Office Furniture & Equipment	\$ 10,950,156	-	10,950,156	10.71%	49.09%	575,714	\$ 10,741,092	10.71%	49.09%	564,722
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 1,049,337	-	1,049,337	10.71%	49.09%	55,170	\$ 562,258	10.71%	49.09%	29,561
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,495,926	-	2,495,926	10.71%	49.09%	131,226	\$ 2,462,183	10.71%	49.09%	129,451
171	39800	Miscellaneous Equipment	\$ 521,026	-	521,026	10.71%	49.09%	27,393	\$ 494,198	10.71%	49.09%	25,983
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 30,909,580	-	30,909,580	10.71%	49.09%	1,625,098	\$ 33,700,827	10.71%	49.09%	1,771,851
174	39902	Other Tangible Property - Servers - S/W	\$ 18,166,048	-	18,166,048	10.71%	49.09%	955,096	\$ 17,259,545	10.71%	49.09%	907,436
175	39903	Other Tangible Property - Network - H/W	\$ 3,330,569	-	3,330,569	10.71%	49.09%	175,108	\$ 3,276,746	10.71%	49.09%	172,278
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 1,989,499	-	1,989,499	10.71%	49.09%	104,600	\$ 2,091,363	10.71%	49.09%	109,955
179	39907	Other Tang. Property - PC Software	\$ 686,152	-	686,152	10.71%	49.09%	36,075	\$ 812,062	10.71%	49.09%	42,695
180	39908	Other Tang. Property - Mainframe S/W	\$ 111,795,226	-	111,795,226	10.71%	49.09%	5,877,732	\$ 102,519,988	10.71%	49.09%	5,390,079
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 993,259	10.71%	49.09%	52,221
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	\$ 203,994,143	\$ -	\$ 203,994,143			\$ 10,380,975	\$ 195,657,879			\$ 9,942,689
185												
186		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	10.71%	49.09%	\$ 742,530	\$ 13,742,969	10.71%	49.09%	\$ 722,549

Atmos Energy Corporation, Kentucky/Mid-States Division
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FR 16(8)(b)2
 Schedule B-2 B
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	2/29/2016			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)							
187												
188		Shared Services Customer Support (Division 012)										
189												
190		General Plant										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,671,348	-	12,671,348.19	10.86%	52.60%	723,819	\$ 12,655,904	10.86%	52.60%	722,937
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,310,944	-	2,310,944.06	10.86%	52.60%	132,007	\$ 2,324,275	10.86%	52.60%	132,768
197	39103	39103-Office Furn. - Copiers & Type	\$ (4,688)	-	(4,687.91)	10.86%	52.60%	(268)	\$ 129	10.86%	52.60%	7
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 48,730	-	48,730.45	10.86%	52.60%	2,784	\$ 38,370	10.86%	52.60%	2,192
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,102,041	-	8,102,040.54	10.86%	52.60%	462,809	\$ 8,016,720	10.86%	52.60%	457,935
203	39902	Other Tangible Property - Servers - S/W	\$ 1,817,194	-	1,817,193.84	10.86%	52.60%	103,803	\$ 1,801,459	10.86%	52.60%	102,904
204	39903	Other Tangible Property - Network - H/W	\$ 579,901	-	579,901.30	10.86%	52.60%	33,125	\$ 538,872	10.86%	52.60%	30,782
205	39906	Other Tang. Property - PC Hardware	\$ 956,539	-	956,538.54	10.86%	52.60%	54,640	\$ 955,073	10.86%	52.60%	54,556
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 305,327	10.86%	52.60%	17,441
207	39908	Other Tang. Property - Mainframe S/W	\$ 109,997,919	-	#####	10.86%	52.60%	6,283,359	\$ 109,429,531	10.86%	52.60%	6,250,892
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	<u>\$ 159,388,434</u>	<u>\$ -</u>	<u>\$ 159,388,434</u>			<u>\$ 8,505,069</u>	<u>\$ 158,785,384</u>			<u>\$ 8,470,621</u>
213												
214		CWIP With out AFUDC	\$ 2,198,098	\$ -	\$ 2,198,098	10.86%	52.60%	\$ 125,561	\$ 2,198,098	10.86%	52.60%	\$ 125,561
215												
216		Total Plant (Div 009, 091, 002, 012)	<u>\$ 863,615,787</u>	<u>\$ -</u>	<u>\$ 863,615,787</u>			<u>\$ 516,683,027</u>	<u>\$ 827,558,073</u>			<u>\$ 489,110,379</u>
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	<u>\$ 30,269,645</u>		<u>\$ 30,269,645</u>			<u>\$ 14,905,451</u>	<u>\$ 29,461,315</u>			<u>\$ 14,481,744</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
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 as of May 31, 2017

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Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
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												
5		Total Intangible Plant	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
11												
12		Total Natural Gas Production Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ 261,127	\$ -	\$ 261,126.69	100%	100%	\$ 261,126.69	\$ 261,127	100%	100%	\$ 261,126.69
16	35020	Rights of Way	\$ 4,682	-	4,682	100%	100%	4,682	\$ 4,682	100%	100%	4,682
17	35100	Structures and Improvements	\$ 17,916	-	17,916	100%	100%	17,916	\$ 17,916	100%	100%	17,916
18	35102	Compression Station Equipment	\$ 153,261	-	153,261	100%	100%	153,261	\$ 153,261	100%	100%	153,261
19	35103	Meas. & Reg. Sta. Structures	\$ 23,138	-	23,138	100%	100%	23,138	\$ 23,138	100%	100%	23,138
20	35104	Other Structures	\$ 137,443	-	137,443	100%	100%	137,443	\$ 137,443	100%	100%	137,443
21	35200	Wells \ Rights of Way	\$ 9,725,539	-	9,725,539	100%	100%	9,725,539	\$ 9,095,522	100%	100%	9,095,522
22	35201	Well Construction	\$ 1,699,999	-	1,699,999	100%	100%	1,699,999	\$ 1,699,999	100%	100%	1,699,999
23	35202	Well Equipment	\$ 415,819	-	415,819	100%	100%	415,819	\$ 415,819	100%	100%	415,819
24	35203	Cushion Gas	\$ 1,694,833	-	1,694,833	100%	100%	1,694,833	\$ 1,694,833	100%	100%	1,694,833
25	35210	Leaseholds	\$ 178,530	-	178,530	100%	100%	178,530	\$ 178,530	100%	100%	178,530
26	35211	Storage Rights	\$ 54,614	-	54,614	100%	100%	54,614	\$ 54,614	100%	100%	54,614
27	35301	Field Lines	\$ 178,497	-	178,497	100%	100%	178,497	\$ 178,497	100%	100%	178,497
28	35302	Tributary Lines	\$ 209,458	-	209,458	100%	100%	209,458	\$ 209,458	100%	100%	209,458
29	35400	Compressor Station Equipment	\$ 923,446	-	923,446	100%	100%	923,446	\$ 923,446	100%	100%	923,446
30	35500	Meas & Reg. Equipment	\$ 240,883	-	240,883	100%	100%	240,883	\$ 240,883	100%	100%	240,883
31	35600	Purification Equipment	\$ 414,663	-	414,663	100%	100%	414,663	\$ 414,663	100%	100%	414,663
32												
33		Total Storage Plant	\$ 16,333,848	\$ -	\$ 16,333,848			\$ 16,333,848	\$ 15,703,831			\$ 15,703,831

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Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017		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								
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ 26,970	\$ -	\$ 26,970.37	100%	100%	\$ 26,970	\$ 26,970	100%	100%	\$ 26,970.37
37	36520	Rights of Way	\$ 867,772	-	867,772	100%	100%	867,772	\$ 867,772	100%	100%	867,772
38	36602	Structures & Improvements	\$ 49,002	-	49,002	100%	100%	49,002	\$ 49,002	100%	100%	49,002
39	36603	Other Structures	\$ 60,826	-	60,826	100%	100%	60,826	\$ 60,826	100%	100%	60,826
40	36700	Mains Cathodic Protection	\$ 185,509	-	185,509	100%	100%	185,509	\$ 185,509	100%	100%	185,509
41	36701	Mains - Steel	\$ 27,762,017	-	27,762,017	100%	100%	27,762,017	\$ 27,762,017	100%	100%	27,762,017
42	36900	Meas. & Reg. Equipment	\$ 615,022	-	615,022	100%	100%	615,022	\$ 615,022	100%	100%	615,022
43	36901	Meas. & Reg. Equipment	\$ 2,269,871	-	2,269,871	100%	100%	2,269,871	\$ 2,269,871	100%	100%	2,269,871
44												
45		Total Transmission Plant	\$ 31,836,990	\$ -	\$ 31,836,990			\$ 31,836,990	\$ 31,836,990			\$ 31,836,990
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ 531,167	\$ -	\$ 531,166.79	100%	100%	\$ 531,167	\$ 531,167	100%	100%	\$ 531,166.79
49	37401	Land	\$ 37,326	-	37,326	100%	100%	37,326	\$ 37,326	100%	100%	37,326
50	37402	Land Rights	\$ 1,513,388	-	1,513,388	100%	100%	1,513,388	\$ 1,508,932	100%	100%	1,508,932
51	37403	Land Other	\$ 2,784	-	2,784	100%	100%	2,784	\$ 2,784	100%	100%	2,784
52	37500	Structures & Improvements	\$ 336,168	-	336,168	100%	100%	336,168	\$ 336,168	100%	100%	336,168
53	37501	Structures & Improvements T.B.	\$ 99,818	-	99,818	100%	100%	99,818	\$ 99,818	100%	100%	99,818
54	37502	Land Rights	\$ 46,264	-	46,264	100%	100%	46,264	\$ 46,264	100%	100%	46,264
55	37503	Improvements	\$ 4,005	-	4,005	100%	100%	4,005	\$ 4,005	100%	100%	4,005
56	37600	Mains Cathodic Protection	\$ 19,833,751	-	19,833,751	100%	100%	19,833,751	\$ 20,008,048	100%	100%	20,008,048
57	37601	Mains - Steel	\$ 115,579,828	-	115,579,828	100%	100%	115,579,828	\$ 112,357,721	100%	100%	112,357,721
58	37602	Mains - Plastic	\$ 103,614,837	-	103,614,837	100%	100%	103,614,837	\$ 97,163,197	100%	100%	97,163,197
59	37800	Meas & Reg. Sta. Equip - General	\$ 7,701,651	-	7,701,651	100%	100%	7,701,651	\$ 7,462,837	100%	100%	7,462,837
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 3,235,231	-	3,235,231	100%	100%	3,235,231	\$ 3,151,875	100%	100%	3,151,875
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 1,393,821	-	1,393,821	100%	100%	1,393,821	\$ 1,393,821	100%	100%	1,393,821
62	38000	Services	\$ 121,199,933	-	121,199,933	100%	100%	121,199,933	\$ 118,202,045	100%	100%	118,202,045
63	38100	Meters	\$ 36,824,531	-	36,824,531	100%	100%	36,824,531	\$ 34,690,273	100%	100%	34,690,273
64	38200	Meter Installaitons	\$ 51,934,012	-	51,934,012	100%	100%	51,934,012	\$ 51,632,550	100%	100%	51,632,550
65	38300	House Regulators	\$ 8,508,626	-	8,508,626	100%	100%	8,508,626	\$ 8,425,356	100%	100%	8,425,356
66	38400	House Reg. Installations	\$ 154,276	-	154,276	100%	100%	154,276	\$ 154,276	100%	100%	154,276
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 5,476,057	-	5,476,057	100%	100%	5,476,057	\$ 5,433,873	100%	100%	5,433,873
68												
69		Total Distribution Plant	\$ 478,027,474	\$ -	\$ 478,027,474			\$ 478,027,474	\$ 462,642,335			\$ 462,642,335

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Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
70												
71		General Plant										
72	38900	Land & Land Rights	\$ 1,027,350	\$ -	\$ 1,027,349.70	100%	100%	\$ 1,027,350	\$ 1,027,350	100%	100%	\$ 1,027,349.70
73	39000	Structures & Improvements	\$ 5,400,556	-	5,400,556	100%	100%	5,400,556	\$ 5,235,434	100%	100%	5,235,434
74	39002	Structures-Brick	\$ 173,115	-	173,115	100%	100%	173,115	\$ 173,115	100%	100%	173,115
75	39003	Improvements	\$ 709,199	-	709,199	100%	100%	709,199	\$ 709,199	100%	100%	709,199
76	39004	Air Conditioning Equipment	\$ 7,461	-	7,461	100%	100%	7,461	\$ 7,461	100%	100%	7,461
77	39009	Improvement to leased Premises	\$ 1,246,194	-	1,246,194	100%	100%	1,246,194	\$ 1,246,194	100%	100%	1,246,194
78	39100	Office Furniture & Equipment	\$ 2,006,247	-	2,006,247	100%	100%	2,006,247	\$ 1,943,487	100%	100%	1,943,487
79	39200	Transportation Equipment	\$ 362,906	-	362,906	100%	100%	362,906	\$ 362,906	100%	100%	362,906
80	39202	Trailers	\$ 33,192	-	33,192	100%	100%	33,192	\$ 33,192	100%	100%	33,192
81	39400	Tools, Shop & Garage Equipment	\$ 2,808,450	-	2,808,450	100%	100%	2,808,450	\$ 2,654,269	100%	100%	2,654,269
82	39603	Ditchers	\$ 47,303	-	47,303	100%	100%	47,303	\$ 47,303	100%	100%	47,303
83	39604	Backhoes	\$ 62,747	-	62,747	100%	100%	62,747	\$ 62,747	100%	100%	62,747
84	39605	Welders	\$ 33,236	-	33,236	100%	100%	33,236	\$ 33,236	100%	100%	33,236
85	39700	Communication Equipment	\$ 416,725	-	416,725	100%	100%	416,725	\$ 402,999	100%	100%	402,999
86	39705	Communication Equip. - Telemetering	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
87	39800	Miscellaneous Equipment	\$ 4,424,213	-	4,424,213	100%	100%	4,424,213	\$ 4,288,652	100%	100%	4,288,652
88	39903	Other Tangible Property - Network - H/W	\$ 94,730	-	94,730	100%	100%	94,730	\$ 94,709	100%	100%	94,709
89	39906	Other Tang. Property - PC Hardware	\$ 1,781,952	-	1,781,952	100%	100%	1,781,952	\$ 1,646,713	100%	100%	1,646,713
90	39907	Other Tang. Property - PC Software	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Mainframe S/W	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92												
93		Total General Plant	\$ 20,772,843	\$ -	\$ 20,772,843			\$ 20,772,843	\$ 20,106,234			\$ 20,106,234
94												
95		Total Plant (Div 9)	<u>\$ 547,099,337</u>	<u>\$ -</u>	<u>\$ 547,099,337</u>			<u>\$ 547,099,337</u>	<u>\$ 530,417,572</u>			<u>\$ 530,417,572</u>
96												
97		CWIP With out AFUDC	\$ 14,123,020	\$ -	\$ 14,123,020	100%	100%	\$ 14,123,020	\$ 14,123,020	100%	100%	\$ 14,123,020

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Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017		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								
98												
99		Kentucky-Mid-States General Office (Division 091)										
100												
101		<u>Intangible Plant</u>										
102	30100	Organization	\$ 185,309	\$ -	\$ 185,309	100%	49.09%	\$ 90,969	\$ 185,309	100%	49.09%	\$ 90,969
103	30300	Misc Intangible Plant	\$ 1,109,552	\$ -	\$ 1,109,552	100%	49.09%	\$ 544,684	\$ 1,109,552	100%	49.09%	\$ 544,684
104												
105		Total Intangible Plant	\$ 1,294,861	\$ -	\$ 1,294,861			\$ 635,653	\$ 1,294,861			\$ 635,653
106												
107		<u>Distribution Plant</u>										
108	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
109	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
110	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
111	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129												
130		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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			Ending Balance (a)	Adjustments (b)	Adjusted Balance (c) = (a) + (b)							
131												
132		General Plant **										
133	39001	Structures Frame	\$ 179,339	\$ -	\$ 179,339	100%	49.09%	\$ 88,038	\$ 179,339	100%	49.09%	\$ 88,038
134	39004	Air Conditioning Equipment	\$ 5,771	-	5,771	100%	49.09%	2,833	\$ 5,771	100%	49.09%	2,833
135	39009	Improvement to leased Premises	\$ 188,834	-	188,834	100%	49.09%	92,699	\$ 154,219	100%	49.09%	75,707
136	39100	Office Furniture & Equipment	\$ 42,653	-	42,653	100%	49.09%	20,938	\$ 42,653	100%	49.09%	20,938
137	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,017	\$ 4,110	100%	49.09%	2,017
138	39400	Tools, Shop & Garage Equipment	\$ 163,707	-	163,707	100%	49.09%	80,365	\$ 163,707	100%	49.09%	80,365
139	39600	Power Operated Equipment	\$ 11,037	-	11,037	100%	49.09%	5,418	\$ 11,037	100%	49.09%	5,418
140	39700	Communication Equipment	\$ 225,614	-	225,614	100%	49.09%	110,755	\$ 225,614	100%	49.09%	110,755
141	39800	Miscellaneous Equipment	\$ 882,228	-	882,228	100%	49.09%	433,090	\$ 882,228	100%	49.09%	433,090
142	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
143	39901	Other Tangible Property - Servers - H/W	\$ 344,194	-	344,194	100%	49.09%	168,966	\$ 344,194	100%	49.09%	168,966
144	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
145	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
146	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
147	39907	Other Tang. Property - PC Software	\$ 74,880	-	74,880	100%	49.09%	36,759	\$ 74,880	100%	49.09%	36,759
148	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
149												
150		Total General Plant	\$ 3,640,544	\$ -	\$ 3,640,544			\$ 1,787,159	\$ 3,605,928			\$ 1,770,167
151												
152		Total Plant (Div 91)	\$ 4,935,404	\$ -	\$ 4,935,404			\$ 2,422,813	\$ 4,900,789			\$ 2,405,820
153												
154		CWIP With out AFUDC	\$ (174,494)	\$ -	\$ (174,494)	100%	49.09%	\$ (85,660)	\$ (174,494)	100%	49.09%	\$ (85,660)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of May 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017			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)							
155												
156		Shared Services General Office (Division 002)										
157												
158		<u>General Plant</u>										
159	39000	Structures & Improvements	\$ 2,406,158	\$ -	\$ 2,406,158	10.71%	49.09%	\$ 126,506	\$ 2,328,249	10.71%	49.09%	\$ 122,410
160	39005	G-Structures & Improvements	\$ 9,199,401	-	9,199,401	100.00%	1.54%	141,839	\$ 9,199,401	100.00%	1.54%	141,839
161	39009	Improvement to leased Premises	\$ 9,915,818	-	9,915,818	10.71%	49.09%	521,333	\$ 9,655,510	10.71%	49.09%	507,647
162	39100	Office Furniture & Equipment	\$ 11,440,326	-	11,440,326	10.71%	49.09%	601,485	\$ 11,222,846	10.71%	49.09%	590,051
163	39102	Remittance Processing Equip	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
164	39103	Office Machines	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 63,741	-	63,741	100.00%	1.54%	983	\$ 63,741	100.00%	1.54%	983
166	39200	Transportation Equipment	\$ 103,416	-	103,416	10.71%	49.09%	5,437	\$ 103,416	10.71%	49.09%	5,437
167	39300	Stores Equipment	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 2,041,939	-	2,041,939	10.71%	49.09%	107,357	\$ 1,601,538	10.71%	49.09%	84,202
169	39500	Laboratory Equipment	\$ 23,632	-	23,632	10.71%	49.09%	1,242	\$ 23,632	10.71%	49.09%	1,242
170	39700	Communication Equipment	\$ 2,586,949	-	2,586,949	10.71%	49.09%	136,011	\$ 2,546,564	10.71%	49.09%	133,888
171	39800	Miscellaneous Equipment	\$ 573,006	-	573,006	10.71%	49.09%	30,126	\$ 549,944	10.71%	49.09%	28,914
172	39900	Other Tangible Property	\$ 168,103	-	168,103	10.71%	49.09%	8,838	\$ 168,103	10.71%	49.09%	8,838
173	39901	Other Tangible Property - Servers - H/W	\$ 31,842,095	-	31,842,095	10.71%	49.09%	1,674,126	\$ 31,428,354	10.71%	49.09%	1,652,373
174	39902	Other Tangible Property - Servers - S/W	\$ 20,146,621	-	20,146,621	10.71%	49.09%	1,059,226	\$ 19,267,874	10.71%	49.09%	1,013,025
175	39903	Other Tangible Property - Network - H/W	\$ 3,450,753	-	3,450,753	10.71%	49.09%	181,426	\$ 3,397,429	10.71%	49.09%	178,623
176	39904	Other Tang. Property - CPU	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 2,514,272	-	2,514,272	10.71%	49.09%	132,190	\$ 2,281,439	10.71%	49.09%	119,949
179	39907	Other Tang. Property - PC Software	\$ 686,183	-	686,183	10.71%	49.09%	36,077	\$ 686,169	10.71%	49.09%	36,076
180	39908	Other Tang. Property - Mainframe S/W	\$ 130,731,451	-	130,731,451	10.71%	49.09%	6,873,321	\$ 122,329,769	10.71%	49.09%	6,431,595
181	39909	Other Tang. Property - Application Software	\$ 982,650	-	982,650	10.71%	49.09%	51,664	\$ 982,650	10.71%	49.09%	51,664
182	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
183												
184		Total General Plant (Div 2)	<u>\$ 228,876,513</u>	<u>\$ -</u>	<u>\$ 228,876,513</u>			<u>\$ 11,689,188</u>	<u>\$ 217,836,629</u>			<u>\$ 11,108,756</u>
185												
186		CWIP With out AFUDC	\$ 11,797,200	\$ -	\$ 11,797,200	10.71%	49.09%	\$ 620,248	\$ 11,797,200	10.71%	49.09%	\$ 620,248

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Plant in Service by Accounts and SubAccounts
 as of May 31, 2017

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

FR 16(8)(b)2
 Schedule B-2 F
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	5/31/2017		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								
187			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) * (d) * (e)				
188		Shared Services Customer Support (Division 012)										
189												
190		General Plant										
191	38900	Land	\$ 2,874,240	\$ -	\$ 2,874,240	10.86%	52.60%	\$ 164,184	\$ 2,874,240	10.86%	52.60%	\$ 164,184
192	38910	CKV-Land & Land Rights	\$ 1,887,123	-	1,887,122.88	100.00%	1.08%	20,455	\$ 1,887,123	100.00%	1.08%	20,455
193	39000	Structures & Improvements	\$ 12,698,439	-	12,698,439.47	10.86%	52.60%	725,367	\$ 12,687,450	10.86%	52.60%	724,739
194	39009	Improvement to leased Premises	\$ 4,298,434	-	4,298,434.33	10.86%	52.60%	245,537	\$ 4,298,434	10.86%	52.60%	245,537
195	39010	CKV-Structures & Improvements	\$ 10,419,807	-	10,419,806.71	100.00%	1.08%	112,945	\$ 10,419,807	100.00%	1.08%	112,945
196	39100	Office Furniture & Equipment	\$ 2,288,546	-	2,288,545.52	10.86%	52.60%	130,728	\$ 2,297,632	10.86%	52.60%	131,247
197	39103	39103-Office Furn. - Copiers & Type	\$ (13,550)	-	(13,549.80)	10.86%	52.60%	(774)	\$ (9,955)	10.86%	52.60%	(569)
198	39700	Communication Equipment	\$ 1,962,785	-	1,962,784.81	10.86%	52.60%	112,119	\$ 1,962,785	10.86%	52.60%	112,119
199	39710	CKV-Communication Equipment	\$ 271,621	-	271,621.22	100.00%	1.08%	2,944	\$ 271,621	100.00%	1.08%	2,944
200	39800	Miscellaneous Equipment	\$ 69,111	-	69,110.82	10.86%	52.60%	3,948	\$ 60,843	10.86%	52.60%	3,476
201	39900	Other Tangible Property	\$ 629,166	-	629,166.46	10.86%	52.60%	35,940	\$ 629,166	10.86%	52.60%	35,940
202	39901	Other Tangible Property - Servers - H/W	\$ 8,281,717	-	8,281,717.20	10.86%	52.60%	473,073	\$ 8,208,829	10.86%	52.60%	468,909
203	39902	Other Tangible Property - Servers - S/W	\$ 1,848,496	-	1,848,495.82	10.86%	52.60%	105,591	\$ 1,835,798	10.86%	52.60%	104,865
204	39903	Other Tangible Property - Network - H/W	\$ 666,531	-	666,530.91	10.86%	52.60%	38,074	\$ 631,388	10.86%	52.60%	36,067
205	39906	Other Tang. Property - PC Hardware	\$ 1,048,977	-	1,048,977.08	10.86%	52.60%	59,920	\$ 1,011,478	10.86%	52.60%	57,778
206	39907	Other Tang. Property - PC Software	\$ 188,782	-	188,781.61	10.86%	52.60%	10,784	\$ 188,782	10.86%	52.60%	10,784
207	39908	Other Tang. Property - Mainframe S/W	\$ 114,358,177	-	114,358,176.65	10.86%	52.60%	6,532,428	\$ 112,589,379	10.86%	52.60%	6,431,390
208	39910	CKV-Other Tangible Property	\$ 91,992	-	91,992.46	100.00%	1.08%	997	\$ 91,992	100.00%	1.08%	997
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 194,015	-	194,015.41	100.00%	1.08%	2,103	\$ 194,015	100.00%	1.08%	2,103
210	39917	CKV-Oth Tang Prop-PC Software	\$ 90,541	-	90,540.56	100.00%	1.08%	981	\$ 90,541	100.00%	1.08%	981
211												
212		Total General Plant (Div 12)	\$ 164,154,950	\$ -	\$ 164,154,950			\$ 8,777,344	\$ 162,221,348			\$ 8,666,892
213												
214		CWIP With out AFUDC	\$ 1,297,739	\$ -	\$ 1,297,739	10.86%	52.60%	\$ 74,130	\$ 1,297,739	10.86%	52.60%	\$ 74,130
215												
216		Total Plant (Div 009, 091, 002, 012)	\$ 945,066,205	\$ -	\$ 945,066,205			\$ 569,988,682	\$ 915,376,337			\$ 552,599,040
217												
218		Total CWIP Without AFUDC (Div 009, 091, 002, 012)	\$ 27,043,466		\$ 27,043,466			\$ 14,731,739	\$ 27,043,466			\$ 14,731,739

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Jurisdictional Accumulated Depreciation & Amortization
 as of February 29, 2016

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

FR 16(8)(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												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	\$ -	\$ (28,968)	100%	100%	\$ (28,968)	\$ (28,968)	100%	100%	\$ (28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	\$ -	\$ 1,572	100%	100%	\$ 1,572	\$ 1,563	100%	100%	\$ 1,563
11												
12		Total Natural Gas Production Plant Reser	\$ (27,396)	\$ -	\$ (27,396)			\$ (27,396)	\$ (27,405)			\$ (27,405)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	\$ -	\$ 5,420	100%	100%	\$ 5,420	\$ 5,420	100%	100%	\$ 5,420
17	35100	Structures and Improvements	\$ 5,276	\$ -	\$ 5,276	100%	100%	\$ 5,276	\$ 5,127	100%	100%	\$ 5,127
18	35102	Compression Station Equipment	\$ 108,481	\$ -	\$ 108,481	100%	100%	\$ 108,481	\$ 107,615	100%	100%	\$ 107,615
19	35103	Meas. & Reg. Sta. Structures	\$ 19,908	\$ -	\$ 19,908	100%	100%	\$ 19,908	\$ 19,827	100%	100%	\$ 19,827
20	35104	Other Structures	\$ 94,927	\$ -	\$ 94,927	100%	100%	\$ 94,927	\$ 94,116	100%	100%	\$ 94,116
21	35200	Wells \ Rights of Way	\$ 891,609	\$ -	\$ 891,609	100%	100%	\$ 891,609	\$ 823,631	100%	100%	\$ 823,631
22	35201	Well Construction	\$ 1,348,635	\$ -	\$ 1,348,635	100%	100%	\$ 1,348,635	\$ 1,336,480	100%	100%	\$ 1,336,480
23	35202	Well Equipment	\$ 376,467	\$ -	\$ 376,467	100%	100%	\$ 376,467	\$ 392,157	100%	100%	\$ 392,157
24	35203	Cushion Gas	\$ 658,774	\$ -	\$ 658,774	100%	100%	\$ 658,774	\$ 643,860	100%	100%	\$ 643,860
25	35210	Leaseholds	\$ 166,044	\$ -	\$ 166,044	100%	100%	\$ 166,044	\$ 165,982	100%	100%	\$ 165,982
26	35211	Storage Rights	\$ 42,739	\$ -	\$ 42,739	100%	100%	\$ 42,739	\$ 42,545	100%	100%	\$ 42,545
27	35301	Field Lines	\$ 153,321	\$ -	\$ 153,321	100%	100%	\$ 153,321	\$ 153,125	100%	100%	\$ 153,125
28	35302	Tributary Lines	\$ 213,182	\$ -	\$ 213,182	100%	100%	\$ 213,182	\$ 213,120	100%	100%	\$ 213,120
29	35400	Compressor Station Equipment	\$ 468,462	\$ -	\$ 468,462	100%	100%	\$ 468,462	\$ 460,798	100%	100%	\$ 460,798
30	35500	Meas & Reg. Equipment	\$ 205,387	\$ -	\$ 205,387	100%	100%	\$ 205,387	\$ 204,207	100%	100%	\$ 204,207
31	35600	Purification Equipment	\$ 153,025	\$ -	\$ 153,025	100%	100%	\$ 153,025	\$ 152,175	100%	100%	\$ 152,175
32												
33		Total Storage Plant Reserves	\$ 4,911,658	\$ -	\$ 4,911,658			\$ 4,911,658	\$ 4,820,185			\$ 4,820,185

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Jurisdictional Accumulated Depreciation & Amortization
 as of February 29, 2016

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 Workpaper Reference No(s).

FR 16(8)(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
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 442,997	-	442,997	100%	100%	442,997	\$ 436,359	100%	100%	436,359
38	36602	Structures & Improvements	\$ 12,750	-	12,750	100%	100%	12,750	\$ 12,299	100%	100%	12,299
39	36603	Other Structures	\$ 46,459	-	46,459	100%	100%	46,459	\$ 45,899	100%	100%	45,899
40	36700	Mains Cathodic Protection	\$ 124,025	-	124,025	100%	100%	124,025	\$ 119,388	100%	100%	119,388
41	36701	Mains - Steel	\$ 17,880,917	-	17,880,917	100%	100%	17,880,917	\$ 17,587,857	100%	100%	17,587,857
42	36900	Meas. & Reg. Equipment	\$ 257,230	-	257,230	100%	100%	257,230	\$ 250,742	100%	100%	250,742
43	36901	Meas. & Reg. Equipment	\$ 1,418,956	-	1,418,956	100%	100%	1,418,956	\$ 1,395,685	100%	100%	1,395,685
44												
45		Total Production Plant - LPG Reserves	\$ 20,183,334	\$ -	\$ 20,183,334			\$ 20,183,334	\$ 19,848,228			\$ 19,848,228
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 102,781	-	102,781	100%	100%	102,781	\$ 91,058	100%	100%	91,058
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 87,793	-	87,793	100%	100%	87,793	\$ 84,146	100%	100%	84,146
53	37501	Structures & Improvements T.B.	\$ 61,298	-	61,298	100%	100%	61,298	\$ 60,215	100%	100%	60,215
54	37502	Land Rights	\$ 30,989	-	30,989	100%	100%	30,989	\$ 30,487	100%	100%	30,487
55	37503	Improvements	\$ 1,585	-	1,585	100%	100%	1,585	\$ 1,542	100%	100%	1,542
56	37600	Mains Cathodic Protection	\$ 12,749,426	-	12,749,426	100%	100%	12,749,426	\$ 12,974,184	100%	100%	12,974,184
57	37601	Mains - Steel	\$ 25,096,678	-	25,096,678	100%	100%	25,096,678	\$ 24,995,888	100%	100%	24,995,888
58	37602	Mains - Plastic	\$ 12,840,751	-	12,840,751	100%	100%	12,840,751	\$ 11,938,882	100%	100%	11,938,882
59	37800	Meas & Reg. Sta. Equip - General	\$ 1,889,109	-	1,889,109	100%	100%	1,889,109	\$ 1,795,529	100%	100%	1,795,529
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 578,354	-	578,354	100%	100%	578,354	\$ 546,785	100%	100%	546,785
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 843,333	-	843,333	100%	100%	843,333	\$ 825,031	100%	100%	825,031
62	38000	Services	\$ 41,673,200	-	41,673,200	100%	100%	41,673,200	\$ 42,277,011	100%	100%	42,277,011
63	38100	Meters	\$ 15,658,295	-	15,658,295	100%	100%	15,658,295	\$ 14,811,874	100%	100%	14,811,874
64	38200	Meter Installaitons	\$ 21,351,302	-	21,351,302	100%	100%	21,351,302	\$ 20,684,389	100%	100%	20,684,389
65	38300	House Regulators	\$ 3,198,189	-	3,198,189	100%	100%	3,198,189	\$ 3,063,132	100%	100%	3,063,132
66	38400	House Reg. Installations	\$ 74,172	-	74,172	100%	100%	74,172	\$ 72,220	100%	100%	72,220
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,675,605	-	2,675,605	100%	100%	2,675,605	\$ 2,591,260	100%	100%	2,591,260
68												
69		Total Distribution Plant Reserves	\$ 138,912,861	\$ -	\$ 138,912,861			\$ 138,912,861	\$ 136,843,632			\$ 136,843,632

Atmos Energy Corporation, Kentucky/Mid-States Division
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 Schedule B-3 B
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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
70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 44,656	-	44,656	100%	100%	44,656	\$ (39,810)	100%	100%	(39,810)
74	39002	Improvements	\$ 61,418	-	61,418	100%	100%	61,418	\$ 58,155	100%	100%	58,155
75	39003	Air Conditioning Equipment	\$ 146,666	-	146,666	100%	100%	146,666	\$ 133,266	100%	100%	133,266
76	39004	Improvement to leased Premises	\$ 2,360	-	2,360	100%	100%	2,360	\$ 2,219	100%	100%	2,219
77	39009	Office Furniture & Equipment	\$ 746,249	-	746,249	100%	100%	746,249	\$ 656,203	100%	100%	656,203
78	39100	Remittance Processing Equip	\$ 589,436	-	589,436	100%	100%	589,436	\$ 519,863	100%	100%	519,863
79	39200	Trucks	\$ 132,781	-	132,781	100%	100%	132,781	\$ 106,203	100%	100%	106,203
80	39202	Trailers	\$ 26,530	-	26,530	100%	100%	26,530	\$ 22,089	100%	100%	22,089
81	39400	Tools, Shop & Garage Equipment	\$ 521,314	-	521,314	100%	100%	521,314	\$ 458,491	100%	100%	458,491
82	39603	Backhoes	\$ 26,129	-	26,129	100%	100%	26,129	\$ 24,423	100%	100%	24,423
83	39604	Welders	\$ 39,688	-	39,688	100%	100%	39,688	\$ 34,800	100%	100%	34,800
84	39605	Communication Equipment	\$ 17,683	-	17,683	100%	100%	17,683	\$ 14,281	100%	100%	14,281
85	39700	Communication Equipment - Mobile Radio	\$ 123,986	-	123,986	100%	100%	123,986	\$ 109,495	100%	100%	109,495
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (35,823)	100%	100%	(35,823)
87	39800	Other Tangible Property	\$ 1,055,360	-	1,055,360	100%	100%	1,055,360	\$ 936,871	100%	100%	936,871
88	39903	Other Tang. Property - CPU	\$ 14,754	-	14,754	100%	100%	14,754	\$ 10,088	100%	100%	10,088
89	39906	Other Tang. Property - PC Software	\$ 356,879	-	356,879	100%	100%	356,879	\$ 300,724	100%	100%	300,724
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Softwar	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,755,364)	100%	100%	(6,755,364)
93		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (401)	100%	100%	(401)
94		AR 15 general plant amortization	\$ 204,969	-	204,969	100%	100%	204,969	\$ 55,184	100%	100%	55,184
95												
96		Total General Plant Reserves	\$ (2,722,250)	\$ -	(2,722,250)			(2,722,250)	\$ (3,251,775)			(3,251,775)
97												
98		Total Depr Reserves (Div 9)	\$ 161,386,390	\$ -	161,386,390			161,386,390	\$ 158,361,047			158,361,047
99												
100												

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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
101		Kentucky-Mid-States General Office (Division 091)												
102														
103														
104		<u>Intangible Plant</u>												
105	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -	\$ -	
106	30300	Misc Intangible Plant	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -	\$ -	
107														
108		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	
109														
110		<u>Distribution Plant</u>												
111	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -	\$ -	
112	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
113	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
114	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
115	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
116	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
117	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
118	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
119	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
120	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
121	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
122	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
123	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
124	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
125	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
126	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
127	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
128	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
129	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
130	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
131	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-	-	
132														
133		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -				\$ -	

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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
134												
135		<u>General Plant</u>										
136	39001	Structures Frame	\$ 88,686	-	\$ 88,686	100.00%	49.09%	43,536	\$ 85,879	100.00%	49.09%	\$ 42,158
137	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
138	39009	Improvement to leased Premises	\$ 38,834	-	38,834	100%	49.09%	19,064	\$ 38,834	100%	49.09%	19,064
139	39100	Office Furniture & Equipment	\$ 41,004	-	41,004	100%	49.09%	20,129	\$ 40,234	100%	49.09%	19,751
140	39200	Transportation Equipment	\$ 4,041	-	4,041	100%	49.09%	1,984	\$ 3,941	100%	49.09%	1,935
141	39400	Tools, Shop & Garage Equipment	\$ 137,827	-	137,827	100%	49.09%	67,660	\$ 132,242	100%	49.09%	64,918
142	39600	Power Operated Equipment	\$ 5,229	-	5,229	100%	49.09%	2,567	\$ 7,493	100%	49.09%	3,678
143	39700	Communication Equipment	\$ 216,864	-	216,864	100%	49.09%	106,459	\$ 209,046	100%	49.09%	102,622
144	39800	Miscellaneous Equipment	\$ 624,631	-	624,631	100%	49.09%	306,634	\$ 602,204	100%	49.09%	295,625
145	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
146	39901	Other Tangible Property - Servers - H/W	\$ 309,938	-	309,938	100%	49.09%	152,150	\$ 292,832	100%	49.09%	143,753
147	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
148	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
149	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 316,760	100%	49.09%	155,499
150	39907	Other Tang. Property - PC Software	\$ 52,186	-	52,186	100%	49.09%	25,618	\$ 47,142	100%	49.09%	23,142
151	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 896,440	100%	49.09%	440,066
152		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,509	100%	49.09%	28,232
153												
154		Total General Plant	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191
155												
156		Total Depr Reserves (Div 91)	\$ 3,101,272	\$ -	\$ 3,043,766			\$ 1,494,199	\$ 3,031,529			\$ 1,488,191

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157												
158		Shared Services General Office (Division 002)										
159												
160		<u>General Plant</u>										
161	39000	Structures & Improvements	\$ 288,629	-	\$ 288,629	10.71%	49.09%	15,175	\$ 251,637	10.71%	49.09%	\$ 13,230
162	39005	G-Structures & Improvements	\$ 4,065,671	-	4,065,671	100.00%	1.54%	62,686	\$ 3,861,438	10.71%	1.54%	6,376
163	39009	Improvement to leased Premises	\$ 9,125,114	-	9,125,114	10.71%	49.09%	479,761	\$ 8,979,793	10.71%	49.09%	472,121
164	39100	Office Furniture & Equipment	\$ 6,206,960	-	6,206,960	10.71%	49.09%	326,336	\$ 6,021,583	10.71%	49.09%	316,590
165	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
166	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
167	39104	G-Office Furniture & Equip.	\$ 11,208	-	11,208	100.00%	1.54%	173	\$ 10,036	10.71%	1.54%	17
168	39200	Transportation Equipment	\$ 95,320	-	95,320	10.71%	49.09%	5,012	\$ 83,630	10.71%	49.09%	4,397
169	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
170	39400	Tools, Shop & Garage Equipment	\$ 137,627	-	137,627	10.71%	49.09%	7,236	\$ 105,347	10.71%	49.09%	5,539
171	39500	Laboratory Equipment	\$ 9,252	-	9,252	10.71%	49.09%	486	\$ 8,067	10.71%	49.09%	424
172	39700	Communication Equipment	\$ 1,321,634	-	1,321,634	10.71%	49.09%	69,486	\$ 1,265,165	10.71%	49.09%	66,517
173	39800	Miscellaneous Equipment	\$ 123,790	-	123,790	10.71%	49.09%	6,508	\$ 118,802	10.71%	49.09%	6,246
174	39900	Other Tangible Property	\$ 122,835	-	122,835	10.71%	49.09%	6,458	\$ 111,494	10.71%	49.09%	5,862
175	39901	Other Tangible Property - Servers - H/W	\$ 6,745,069	-	6,745,069	10.71%	49.09%	354,628	\$ 8,741,514	10.71%	49.09%	459,593
176	39902	Other Tangible Property - Servers - S/W	\$ 7,872,023	-	7,872,023	10.71%	49.09%	413,879	\$ 7,204,116	10.71%	49.09%	378,763
177	39903	Other Tangible Property - Network - H/W	\$ 1,297,283	-	1,297,283	10.71%	49.09%	68,206	\$ 1,156,710	10.71%	49.09%	60,815
178	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
179	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
180	39906	Other Tang. Property - PC Hardware	\$ 1,334,419	-	1,334,419	10.71%	49.09%	70,158	\$ 1,620,486	10.71%	49.09%	85,198
181	39907	Other Tang. Property - PC Software	\$ 530,950	-	530,950	10.71%	49.09%	27,915	\$ 633,631	10.71%	49.09%	33,314
182	39908	Other Tang. Property - Mainframe S/W	\$ 80,961,799	-	80,961,799	10.71%	49.09%	4,256,638	\$ 77,561,732	10.71%	49.09%	4,077,876
183	39909	Other Tang. Property - Application Softwa	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,109,181	10.71%	49.09%	58,316
184	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-				\$ 0			
185		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ (1)	10.71%	49.09%	(0)
186												
187		Total Depr Reserves (Div 2)	\$ 121,390,317	\$ -	\$ 121,390,317			\$ 6,230,716	\$ 118,886,428			\$ 6,053,405

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188												
189		Shared Services Customer Support (Division 012)										
190												
191		<u>General Plant</u>										
192	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
193	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
194	39000	Structures & Improvements	\$ 3,333,416	-	3,333,416	10.86%	52.60%	190,413	\$ 3,122,743	10.86%	52.60%	178,379
195	39009	Improvement to leased Premises	\$ 3,701,257	-	3,701,257	10.86%	52.60%	211,425	\$ 3,614,586	10.86%	52.60%	206,474
196	39010	CKV-Structures & Improvements	\$ 3,156,390	-	3,156,390	100.00%	1.08%	34,214	\$ 2,982,588	100.00%	1.08%	32,330
197	39100	Office Furniture & Equipment	\$ 377,973	-	377,973	10.86%	52.60%	21,591	\$ 331,358	10.86%	52.60%	18,928
198	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 177	10.86%	52.60%	10
199	39700	Communication Equipment	\$ (6,053,083)	-	(6,053,083)	10.86%	52.60%	(345,767)	\$ (6,107,432)	10.86%	52.60%	(348,872)
200	39710	CKV-Communication Equipment	\$ 99,817	-	99,817	100.00%	1.08%	1,082	\$ 92,294	100.00%	1.08%	1,000
201	39800	Miscellaneous Equipment	\$ 1,745	-	1,745	10.86%	52.60%	100	\$ 1,381	10.86%	52.60%	79
202	39900	Other Tangible Property	\$ 245,635	-	245,635	10.86%	52.60%	14,031	\$ 202,110	10.86%	52.60%	11,545
203	39901	Other Tangible Property - Servers - H/W	\$ 3,247,277	-	3,247,277	10.86%	52.60%	185,493	\$ 2,900,496	10.86%	52.60%	165,684
204	39902	Other Tangible Property - Servers - S/W	\$ 949,412	-	949,412	10.86%	52.60%	54,233	\$ 870,056	10.86%	52.60%	49,700
205	39903	Other Tangible Property - Network - H/W	\$ 82,572	-	82,572	10.86%	52.60%	4,717	\$ 58,475	10.86%	52.60%	3,340
206	39906	Other Tang. Property - PC Hardware	\$ (108,920)	-	(108,920)	10.86%	52.60%	(6,222)	\$ (97,098)	10.86%	52.60%	(5,546)
207	39907	Other Tang. Property - PC Software	\$ (14,579)	-	(14,579)	10.86%	52.60%	(833)	\$ 95,724	10.86%	52.60%	5,468
208	39908	Other Tang. Property - Mainframe S/W	\$ 44,598,601	-	44,598,601	10.86%	52.60%	2,547,585	\$ 42,625,457	10.86%	52.60%	2,434,874
209	39910	CKV-Other Tangible Property	\$ 52,982	-	52,982	100.00%	1.08%	574	\$ 46,617	100.00%	1.08%	505
210	39916	CKV-Oth Tang Prop-PC Hardware	\$ 123,450	-	123,450	100.00%	1.08%	1,338	\$ 114,933	100.00%	1.08%	1,246
211	39917	CKV-Oth Tang Prop-PC Software	\$ 38,156	-	38,156	100.00%	1.08%	414	\$ 35,151	100.00%	1.08%	381
212		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
213												
214		Total Depr Reserves (Div 12)	\$ 53,832,279	\$ -	\$ 53,832,279			\$ 2,914,397	\$ 50,889,617			\$ 2,755,525
215												
216		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 339,710,259	\$ -	\$ 339,652,752			\$ 172,025,701	\$ 331,168,620			\$ 168,658,169

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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
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												
5		Total Intangible Plant Reserves	\$ 128,182	\$ -	\$ 128,182			\$ 128,182	\$ 128,182			\$ 128,182
6												
7		<u>Natural Gas Production Plant</u>										
8	32540	Rights of Ways	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
9	33202	Tributary Lines	\$ (28,968)	-	(28,968)	100%	100%	(28,968)	(28,968)	100%	100%	(28,968)
10	33400	Field Meas. & Reg. Sta. Equip	\$ 1,572	-	1,572	100%	100%	1,572	1,572	100%	100%	1,572
11												
12		Total Natural Gas Production Plant Reser	\$ (27,396)	\$ -	(27,396)			\$ (27,396)	\$ (27,396)			\$ (27,396)
13												
14		<u>Storage Plant</u>										
15	35010	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
16	35020	Rights of Way	\$ 5,420	-	5,420	100%	100%	5,420	5,420	100%	100%	5,420
17	35100	Structures and Improvements	\$ 5,650	-	5,650	100%	100%	5,650	5,500	100%	100%	5,500
18	35102	Compression Station Equipment	\$ 110,845	-	110,845	100%	100%	110,845	109,880	100%	100%	109,880
19	35103	Meas. & Reg. Sta. Structures	\$ 20,161	-	20,161	100%	100%	20,161	20,055	100%	100%	20,055
20	35104	Other Structures	\$ 97,119	-	97,119	100%	100%	97,119	96,226	100%	100%	96,226
21	35200	Wells \ Rights of Way	\$ 1,106,783	-	1,106,783	100%	100%	1,106,783	1,016,576	100%	100%	1,016,576
22	35201	Well Construction	\$ 1,380,382	-	1,380,382	100%	100%	1,380,382	1,367,547	100%	100%	1,367,547
23	35202	Well Equipment	\$ 380,999	-	380,999	100%	100%	380,999	379,065	100%	100%	379,065
24	35203	Cushion Gas	\$ 696,739	-	696,739	100%	100%	696,739	681,485	100%	100%	681,485
25	35210	Leaseholds	\$ 166,700	-	166,700	100%	100%	166,700	166,388	100%	100%	166,388
26	35211	Storage Rights	\$ 43,317	-	43,317	100%	100%	43,317	43,076	100%	100%	43,076
27	35301	Field Lines	\$ 154,865	-	154,865	100%	100%	154,865	154,142	100%	100%	154,142
28	35302	Tributary Lines	\$ 213,182	-	213,182	100%	100%	213,182	213,182	100%	100%	213,182
29	35400	Compressor Station Equipment	\$ 488,917	-	488,917	100%	100%	488,917	480,606	100%	100%	480,606
30	35500	Meas & Reg. Equipment	\$ 207,206	-	207,206	100%	100%	207,206	206,592	100%	100%	206,592
31	35600	Purification Equipment	\$ 161,951	-	161,951	100%	100%	161,951	157,701	100%	100%	157,701
32												
33		Total Storage Plant Reserves	\$ 5,240,236	\$ -	\$ 5,240,236			\$ 5,240,236	\$ 5,103,440			\$ 5,103,440

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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
34												
35		<u>Transmission Plant</u>										
36	36510	Land	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
37	36520	Rights of Way	\$ 457,858	-	457,858	100%	100%	457,858	\$ 452,087	100%	100%	452,087
38	36602	Structures & Improvements	\$ 13,848	-	13,848	100%	100%	13,848	\$ 13,411	100%	100%	13,411
39	36603	Other Structures	\$ 47,822	-	47,822	100%	100%	47,822	\$ 47,280	100%	100%	47,280
40	36700	Mains Cathodic Protection	\$ 135,620	-	135,620	100%	100%	135,620	\$ 130,982	100%	100%	130,982
41	36701	Mains - Steel	\$ 18,552,063	-	18,552,063	100%	100%	18,552,063	\$ 18,289,712	100%	100%	18,289,712
42	36900	Meas. & Reg. Equipment	\$ 273,636	-	273,636	100%	100%	273,636	\$ 267,055	100%	100%	267,055
43	36901	Meas. & Reg. Equipment	\$ 1,479,164	-	1,479,164	100%	100%	1,479,164	\$ 1,454,876	100%	100%	1,454,876
44												
45		Total Production Plant - LPG Reserves	\$ 20,960,010	\$ -	\$ 20,960,010			\$ 20,960,010	\$ 20,655,404			\$ 20,655,404
46												
47		<u>Distribution Plant</u>										
48	37400	Land & Land Rights	\$ (0)	\$ -	\$ (0)	100%	100%	\$ (0)	\$ (0)	100%	100%	\$ (0)
49	37401	Land	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
50	37402	Land Rights	\$ 131,277	-	131,277	100%	100%	131,277	\$ 120,248	100%	100%	120,248
51	37403	Land Other	\$ -	-	-	100%	100%	-	\$ -	100%	100%	-
52	37500	Structures & Improvements	\$ 96,542	-	96,542	100%	100%	96,542	\$ 93,080	100%	100%	93,080
53	37501	Structures & Improvements T.B.	\$ 63,895	-	63,895	100%	100%	63,895	\$ 62,867	100%	100%	62,867
54	37502	Land Rights	\$ 32,193	-	32,193	100%	100%	32,193	\$ 31,717	100%	100%	31,717
55	37503	Improvements	\$ 1,690	-	1,690	100%	100%	1,690	\$ 1,648	100%	100%	1,648
56	37600	Mains Cathodic Protection	\$ 12,613,667	-	12,613,667	100%	100%	12,613,667	\$ 12,563,726	100%	100%	12,563,726
57	37601	Mains - Steel	\$ 26,014,978	-	26,014,978	100%	100%	26,014,978	\$ 25,503,852	100%	100%	25,503,852
58	37602	Mains - Plastic	\$ 15,350,582	-	15,350,582	100%	100%	15,350,582	\$ 14,330,470	100%	100%	14,330,470
59	37800	Meas & Reg. Sta. Equip - General	\$ 2,142,318	-	2,142,318	100%	100%	2,142,318	\$ 2,038,790	100%	100%	2,038,790
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 679,347	-	679,347	100%	100%	679,347	\$ 636,817	100%	100%	636,817
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 892,396	-	892,396	100%	100%	892,396	\$ 872,464	100%	100%	872,464
62	38000	Services	\$ 41,469,349	-	41,469,349	100%	100%	41,469,349	\$ 41,215,363	100%	100%	41,215,363
63	38100	Meters	\$ 18,659,966	-	18,659,966	100%	100%	18,659,966	\$ 17,354,749	100%	100%	17,354,749
64	38200	Meter Installaitons	\$ 23,254,506	-	23,254,506	100%	100%	23,254,506	\$ 22,442,436	100%	100%	22,442,436
65	38300	House Regulators	\$ 3,531,640	-	3,531,640	100%	100%	3,531,640	\$ 3,398,848	100%	100%	3,398,848
66	38400	House Reg. Installations	\$ 78,773	-	78,773	100%	100%	78,773	\$ 76,960	100%	100%	76,960
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 2,865,663	-	2,865,663	100%	100%	2,865,663	\$ 2,791,805	100%	100%	2,791,805
68												
69		Total Distribution Plant Reserves	\$ 147,878,782	\$ -	\$ 147,878,782			\$ 147,878,782	\$ 143,535,842			\$ 143,535,842

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70												
71		<u>General Plant</u>										
72	38900	Land & Land Rights	\$ -	\$ -	\$ -	100%	100%	\$ -	\$ -	100%	100%	\$ -
73	39000	Structures Frame	\$ 289,088	-	289,088	100%	100%	289,088	\$ 189,419	100%	100%	189,419
74	39002	Improvements	\$ 69,559	-	69,559	100%	100%	69,559	\$ 66,305	100%	100%	66,305
75	39003	Air Conditioning Equipment	\$ 180,016	-	180,016	100%	100%	180,016	\$ 166,683	100%	100%	166,683
76	39004	Improvement to leased Premises	\$ 2,711	-	2,711	100%	100%	2,711	\$ 2,570	100%	100%	2,570
77	39009	Office Furniture & Equipment	\$ 1,024,306	-	1,024,306	100%	100%	1,024,306	\$ 907,725	100%	100%	907,725
78	39100	Remittance Processing Equip	\$ 750,289	-	750,289	100%	100%	750,289	\$ 684,635	100%	100%	684,635
79	39200	Trucks	\$ 203,085	-	203,085	100%	100%	203,085	\$ 175,613	100%	100%	175,613
80	39202	Trailers	\$ 31,980	-	31,980	100%	100%	31,980	\$ 30,329	100%	100%	30,329
81	39400	Power Operated Equipment	\$ 694,355	-	694,355	100%	100%	694,355	\$ 619,684	100%	100%	619,684
82	39603	Backhoes	\$ 37,181	-	37,181	100%	100%	37,181	\$ 32,576	100%	100%	32,576
83	39604	Welders	\$ 54,349	-	54,349	100%	100%	54,349	\$ 48,240	100%	100%	48,240
84	39605	Communication Equipment	\$ 25,449	-	25,449	100%	100%	25,449	\$ 22,213	100%	100%	22,213
85	39700	Communication Equipment - Mobile Radio	\$ 157,327	-	157,327	100%	100%	157,327	\$ 143,704	100%	100%	143,704
86	39705	Miscellaneous Equipment	\$ (34,903)	-	(34,903)	100%	100%	(34,903)	\$ (34,903)	100%	100%	(34,903)
87	39800	Other Tangible Property	\$ 1,321,482	-	1,321,482	100%	100%	1,321,482	\$ 1,212,908	100%	100%	1,212,908
88	39903	Other Tang. Property - CPU	\$ 26,592	-	26,592	100%	100%	26,592	\$ 21,856	100%	100%	21,856
89	39906	Other Tang. Property - PC Software	\$ 609,329	-	609,329	100%	100%	609,329	\$ 488,193	100%	100%	488,193
90	39907	Other Tang. Property - Mainframe S/W	\$ 13,752	-	13,752	100%	100%	13,752	\$ 13,752	100%	100%	13,752
91	39908	Other Tang. Property - Application Softwar	\$ 123,515	-	123,515	100%	100%	123,515	\$ 123,515	100%	100%	123,515
92		Retirement Work in Progress	\$ (6,935,473)	-	(6,935,473)	100%	100%	(6,935,473)	\$ (6,935,473)	100%	100%	(6,935,473)
		Retirement Work in Progress Recon	\$ (0)	-	(0)	100%	100%	(0)	\$ (0)	100%	100%	(0)
93		AR 15 general plant amortization	\$ 868,655	-	868,655	100%	100%	868,655	\$ 588,055	100%	100%	588,055
94												
95		Total General Plant Reserves	\$ (487,355)	\$ -	(487,355)			(487,355)	\$ (1,432,402)			(1,432,402)
96												
97		Total Depr Reserves (Div 9)	\$ 173,692,459	\$ -	173,692,459			173,692,459	\$ 167,963,071			167,963,071
98												
99												

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100		Kentucky-Mid-States General Office (Division 091)										
101												
102												
103		<u>Intangible Plant</u>										
104	30100	Organization	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
105	30300	Misc Intangible Plant	-	-	-	100%	49.09%	-	-	100%	49.09%	-
106												
107		Total Intangible Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -
108												
109		<u>Distribution Plant</u>										
110	37400	Land & Land Rights	\$ -	\$ -	\$ -	100%	49.09%	\$ -	\$ -	100%	49.09%	\$ -
111	35010	Land	-	-	-	100%	49.09%	-	-	100%	49.09%	-
112	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
113	37403	Land Other	-	-	-	100%	49.09%	-	-	100%	49.09%	-
114	36602	Structures & Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
115	37501	Structures & Improvements T.B.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
116	37402	Land Rights	-	-	-	100%	49.09%	-	-	100%	49.09%	-
117	37503	Improvements	-	-	-	100%	49.09%	-	-	100%	49.09%	-
118	36700	Mains Cathodic Protection	-	-	-	100%	49.09%	-	-	100%	49.09%	-
119	36701	Mains - Steel	-	-	-	100%	49.09%	-	-	100%	49.09%	-
120	37602	Mains - Plastic	-	-	-	100%	49.09%	-	-	100%	49.09%	-
121	37800	Meas & Reg. Sta. Equip - General	-	-	-	100%	49.09%	-	-	100%	49.09%	-
122	37900	Meas & Reg. Sta. Equip - City Gate	-	-	-	100%	49.09%	-	-	100%	49.09%	-
123	37905	Meas & Reg. Sta. Equipment T.b.	-	-	-	100%	49.09%	-	-	100%	49.09%	-
124	38000	Services	-	-	-	100%	49.09%	-	-	100%	49.09%	-
125	38100	Meters	-	-	-	100%	49.09%	-	-	100%	49.09%	-
126	38200	Meter Installaitons	-	-	-	100%	49.09%	-	-	100%	49.09%	-
127	38300	House Regulators	-	-	-	100%	49.09%	-	-	100%	49.09%	-
128	38400	House Reg. Installations	-	-	-	100%	49.09%	-	-	100%	49.09%	-
129	38500	Ind. Meas. & Reg. Sta. Equipment	-	-	-	100%	49.09%	-	-	100%	49.09%	-
130	38600	Other Prop. On Cust. Prem	-	-	-	100%	49.09%	-	-	100%	49.09%	-
131												
132		Total Distribution Plant	\$ -	\$ -	\$ -			\$ -	\$ -			\$ -

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133												
134		<u>General Plant</u>										
135	39001	Structures Frame	\$ 94,895	\$ -	\$ 94,895	100.00%	49.09%	\$ 46,585	\$ 92,492	100.00%	49.09%	\$ 45,405
136	39004	Air Conditioning Equipment	\$ 6,348	-	6,348	100%	49.09%	3,116	\$ 6,348	100%	49.09%	3,116
137	39009	Improvement to leased Premises	\$ 46,494	-	46,494	100%	49.09%	22,824	\$ 42,003	100%	49.09%	20,619
138	39100	Office Furniture & Equipment	\$ 42,781	-	42,781	100%	49.09%	21,002	\$ 42,399	100%	49.09%	20,814
139	39200	Transportation Equipment	\$ 4,110	-	4,110	100%	49.09%	2,018	\$ 4,110	100%	49.09%	2,018
140	39400	Tools, Shop & Garage Equipment	\$ 146,209	-	146,209	100%	49.09%	71,775	\$ 143,426	100%	49.09%	70,408
141	39600	Power Operated Equipment	\$ 5,889	-	5,889	100%	49.09%	2,891	\$ 5,648	100%	49.09%	2,773
142	39700	Communication Equipment	\$ 226,069	-	226,069	100%	49.09%	110,978	\$ 224,032	100%	49.09%	109,978
143	39800	Miscellaneous Equipment	\$ 666,779	-	666,779	100%	49.09%	327,325	\$ 651,473	100%	49.09%	319,811
144	39900	Other Tangible Property	\$ 76,993	-	76,993	100%	49.09%	37,796	\$ 76,993	100%	49.09%	37,796
145	39901	Other Tangible Property - Servers - H/W	\$ 340,176	-	340,176	100%	49.09%	166,994	\$ 329,334	100%	49.09%	161,671
146	39902	Other Tangible Property - Servers - S/W	\$ 8,273	-	8,273	100%	49.09%	4,061	\$ 8,273	100%	49.09%	4,061
147	39903	Other Tangible Property - Network - H/W	\$ 209,358	-	209,358	100%	49.09%	102,775	\$ 209,358	100%	49.09%	102,775
148	39906	Other Tang. Property - PC Hardware	\$ 325,080	-	325,080	100%	49.09%	159,583	\$ 325,080	100%	49.09%	159,583
149	39907	Other Tang. Property - PC Software	\$ 63,180	-	63,180	100%	49.09%	31,015	\$ 59,020	100%	49.09%	28,973
150	39908	Other Tang. Property - Mainframe S/W	\$ 898,473	-	898,473	100%	49.09%	441,065	\$ 898,473	100%	49.09%	441,065
151		Retirement Work in Progress	\$ 57,507			100%	49.09%	-	\$ 57,507	100%	49.09%	28,230
152												
153		Total General Plant	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097
154												
155		Total Depr Reserves (Div 91)	\$ 3,218,613	\$ -	\$ 3,161,107			\$ 1,551,802	\$ 3,175,967			\$ 1,559,097

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156												
157		Shared Services General Office (Division 002)										
158												
159		General Plant										
160	39000	Structures & Improvements	\$ 377,671	\$ -	\$ 377,671	10.71%	49.09%	\$ 19,856	\$ 342,142	10.71%	49.09%	\$ 17,988
161	39005	G-Structures & Improvements	\$ 4,419,388	-	4,419,388	100.00%	1.54%	68,139	\$ 4,280,937	100.00%	1.54%	66,005
162	39009	Improvement to leased Premises	\$ 9,534,899	-	9,534,899	10.71%	49.09%	501,306	\$ 9,376,231	10.71%	49.09%	492,964
163	39100	Office Furniture & Equipment	\$ 6,762,897	-	6,762,897	10.71%	49.09%	355,565	\$ 6,538,887	10.71%	49.09%	343,788
164	39102	Remittance Processing Equip	\$ 5,860	-	5,860	10.71%	49.09%	308	\$ 5,860	10.71%	49.09%	308
165	39103	Office Machines	\$ 2,888	-	2,888	10.71%	49.09%	152	\$ 2,888	10.71%	49.09%	152
166	39104	G-Office Furniture & Equip.	\$ 14,374	-	14,374	100.00%	1.54%	222	\$ 13,112	100.00%	1.54%	202
167	39200	Transportation Equipment	\$ 103,526	-	103,526	10.71%	49.09%	5,443	\$ 103,471	10.71%	49.09%	5,440
168	39300	Stores Equipment	\$ 758	-	758	10.71%	49.09%	40	\$ 758	10.71%	49.09%	40
169	39400	Tools, Shop & Garage Equipment	\$ 300,162	-	300,162	10.71%	49.09%	15,781	\$ 225,443	10.71%	49.09%	11,853
170	39500	Laboratory Equipment	\$ 12,218	-	12,218	10.71%	49.09%	642	\$ 11,031	10.71%	49.09%	580
171	39700	Communication Equipment	\$ 1,505,493	-	1,505,493	10.71%	49.09%	79,153	\$ 1,430,513	10.71%	49.09%	75,210
172	39800	Miscellaneous Equipment	\$ 155,238	-	155,238	10.71%	49.09%	8,162	\$ 140,438	10.71%	49.09%	7,384
173	39900	Other Tangible Property	\$ 150,606	-	150,606	10.71%	49.09%	7,918	\$ 139,629	10.71%	49.09%	7,341
174	39901	Other Tangible Property - Servers - H/W	\$ 10,395,734	-	10,395,734	10.71%	49.09%	546,565	\$ 8,897,841	10.71%	49.09%	467,812
175	39902	Other Tangible Property - Servers - S/W	\$ 10,002,062	-	10,002,062	10.71%	49.09%	525,867	\$ 9,125,370	10.71%	49.09%	479,774
176	39903	Other Tangible Property - Network - H/W	\$ 1,607,938	-	1,607,938	10.71%	49.09%	84,539	\$ 1,488,420	10.71%	49.09%	78,255
177	39904	Other Tang. Property - CPU	\$ 17,152	-	17,152	10.71%	49.09%	902	\$ 17,152	10.71%	49.09%	902
178	39905	Other Tangible Property - MF - Hardware	\$ 15,410	-	15,410	10.71%	49.09%	810	\$ 15,410	10.71%	49.09%	810
179	39906	Other Tang. Property - PC Hardware	\$ 1,620,512	-	1,620,512	10.71%	49.09%	85,200	\$ 1,495,752	10.71%	49.09%	78,640
180	39907	Other Tang. Property - PC Software	\$ 587,834	-	587,834	10.71%	49.09%	30,906	\$ 565,087	10.71%	49.09%	29,710
181	39908	Other Tang. Property - Mainframe S/W	\$ 90,849,277	-	90,849,277	10.71%	49.09%	4,776,481	\$ 86,746,969	10.71%	49.09%	4,560,798
182	39909	Other Tang. Property - Application Software	\$ 1,098,666	-	1,098,666	10.71%	49.09%	57,763	\$ 1,098,666	10.71%	49.09%	57,763
183	39924	39924-Oth Tang Prop - Gen.	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
184		Retirement Work in Progress	\$ -	-	-	10.71%	49.09%	-	\$ -	10.71%	49.09%	-
185												
186		Total Depr Reserves (Div 2)	\$ 139,540,563	\$ -	\$ 139,540,563			\$ 7,171,720	\$ 132,062,003			\$ 6,783,719

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187												
188		Shared Services Customer Support (Division 012)										
189												
190		<u>General Plant</u>										
191	38900	Land	\$ -	\$ -	\$ -	10.86%	52.60%	\$ -	\$ -	10.86%	52.60%	\$ -
192	38910	CKV-Land & Land Rights	\$ -	-	-	100.00%	1.08%	-	\$ -	100.00%	1.08%	-
193	39000	Structures & Improvements	\$ 3,821,157	-	3,821,157	10.86%	52.60%	218,274	\$ 3,630,143	10.86%	52.60%	207,363
194	39009	Improvement to leased Premises	\$ 3,884,586	-	3,884,586	10.86%	52.60%	221,897	\$ 3,814,736	10.86%	52.60%	217,907
195	39010	CKV-Structures & Improvements	\$ 3,557,032	-	3,557,032	100.00%	1.08%	38,556	\$ 3,400,214	100.00%	1.08%	36,857
196	39100	Office Furniture & Equipment	\$ 492,198	-	492,198	10.86%	52.60%	28,116	\$ 446,778	10.86%	52.60%	25,521
197	39103	39103-Office Furn. - Copiers & Type	\$ 176	-	176	10.86%	52.60%	10	\$ 176	10.86%	52.60%	10
198	39700	Communication Equipment	\$ (5,911,076)	-	(5,911,076)	10.86%	52.60%	(337,656)	\$ (5,968,487)	10.86%	52.60%	(340,935)
199	39710	CKV-Communication Equipment	\$ 119,469	-	119,469	100.00%	1.08%	1,295	\$ 111,524	100.00%	1.08%	1,209
200	39800	Miscellaneous Equipment	\$ 5,216	-	5,216	10.86%	52.60%	298	\$ 3,517	10.86%	52.60%	201
201	39900	Other Tangible Property	\$ 349,573	-	349,573	10.86%	52.60%	19,968	\$ 308,488	10.86%	52.60%	17,622
202	39901	Other Tangible Property - Servers - H/W	\$ 4,200,904	-	4,200,904	10.86%	52.60%	239,966	\$ 3,810,395	10.86%	52.60%	217,659
203	39902	Other Tangible Property - Servers - S/W	\$ 1,153,376	-	1,153,376	10.86%	52.60%	65,884	\$ 1,071,176	10.86%	52.60%	61,188
204	39903	Other Tangible Property - Network - H/W	\$ 139,677	-	139,677	10.86%	52.60%	7,979	\$ 117,108	10.86%	52.60%	6,690
205	39906	Other Tang. Property - PC Hardware	\$ 18,642	-	18,642	10.86%	52.60%	1,065	\$ (35,213)	10.86%	52.60%	(2,011)
206	39907	Other Tang. Property - PC Software	\$ 1,071	-	1,071	10.86%	52.60%	61	\$ (5,187)	10.86%	52.60%	(296)
207	39908	Other Tang. Property - Mainframe S/W	\$ 53,760,472	-	53,760,472	10.86%	52.60%	3,070,934	\$ 50,066,515	10.86%	52.60%	2,859,926
208	39910	CKV-Other Tangible Property	\$ 68,179	-	68,179	100.00%	1.08%	739	\$ 62,172	100.00%	1.08%	674
209	39916	CKV-Oth Tang Prop-PC Hardware	\$ 148,061	-	148,061	100.00%	1.08%	1,605	\$ 137,885	100.00%	1.08%	1,495
210	39917	CKV-Oth Tang Prop-PC Software	\$ 45,662	-	45,662	100.00%	1.08%	495	\$ 42,660	100.00%	1.08%	462
211		Retirement Work in Progress	\$ -	-	-	10.86%	52.60%	-	\$ -	10.86%	52.60%	-
212												
213		Total Depr Reserves (Div 12)	\$ 65,854,374	\$ -	\$ 65,854,374			\$ 3,579,487	\$ 61,014,601			\$ 3,311,541
214												
215		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	\$ 382,306,011	\$ -	\$ 382,248,504			\$ 185,995,468	\$ 364,215,643			\$ 179,617,428

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1
 Schedule B-3.1
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Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisior Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
Kentucky Direct (Division 009)							
1		<u>Intangible Plant</u>					
2	30100	Organization	\$ -	100.00%	100%	100%	\$ -
3	30200	Franchises & Consents	\$ -	100.00%	100%	100%	-
4							
5		Total Intangible Plant Amort.	\$ -				\$ -
6							
7		<u>Natural Gas Production Plant</u>					
8	32540	Rights of Ways	\$ -	100.00%	100%	100%	-
9	33202	Tributary Lines	\$ -	100.00%	100%	100%	-
10	33400	Field Meas. & Reg. Sta. Equip	\$ -	100.00%	100%	100%	-
11							
12		Total Natural Gas Production Plant Depr	\$ -				\$ -
13							
14		<u>Storage Plant</u>					
15	35010	Land	\$ -	100.00%	100%	100%	\$ -
16	35020	Rights of Way	\$ -	100.00%	100%	100%	-
17	35100	Structures and Improvements	\$ 299	100.00%	100%	100%	299
18	35102	Compression Station Equipment	\$ 1,931	100.00%	100%	100%	1,931
19	35103	Meas. & Reg. Sta. Structures	\$ 213	100.00%	100%	100%	213
20	35104	Other Structures	\$ 1,787	100.00%	100%	100%	1,787
21	35200	Wells \ Rights of Way	\$ 176,778	100.00%	100%	100%	176,778
22	35201	Well Construction	\$ 25,670	100.00%	100%	100%	25,670
23	35202	Well Equipment	\$ 3,867	100.00%	100%	100%	3,867
24	35203	Cushion Gas	\$ 30,507	100.00%	100%	100%	30,507
25	35210	Leaseholds	\$ 625	100.00%	100%	100%	625
26	35211	Storage Rights	\$ 481	100.00%	100%	100%	481
27	35301	Field Lines	\$ 1,446	100.00%	100%	100%	1,446
28	35302	Tributary Lines	\$ -	100.00%	100%	100%	-
29	35400	Compressor Station Equipment	\$ 16,622	100.00%	100%	100%	16,622
30	35500	Meas & Reg. Equipment	\$ 1,229	100.00%	100%	100%	1,229
31	35600	Purification Equipment	\$ 8,501	100.00%	100%	100%	8,501
32							
33		Total Storage Plant Depr	\$ 269,954				\$ 269,954
34							
35		<u>Transmission Plant</u>					
36	36510	Land	\$ -	100.00%	100%	100%	\$ -
37	36520	Rights of Way	\$ 11,541	100.00%	100%	100%	11,541
38	36602	Structures & Improvements	\$ 872	100.00%	100%	100%	872
39	36603	Other Structures	\$ 1,083	100.00%	100%	100%	1,083
40	36700	Mains Cathodic Protection	\$ 9,275	100.00%	100%	100%	9,275
41	36701	Mains - Steel	\$ 524,702	100.00%	100%	100%	524,702
42	36900	Meas. & Reg. Equipment	\$ 13,161	100.00%	100%	100%	13,161
43	36901	Meas. & Reg. Equipment	\$ 48,575	100.00%	100%	100%	48,575
44							
45		Total Production Plant - (LPG) Depr	\$ 609,211				\$ 609,211
46							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(b)(3).1
 Schedule B-3.1
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
47		<u>Distribution Plant</u>					
48	37400	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
49	37401	Land	\$ -	100.00%	100%	100%	-
50	37402	Land Rights	\$ 22,037	100.00%	100%	100%	22,037
51	37403	Land Other	\$ -	100.00%	100%	100%	-
52	37500	Structures & Improvements	\$ 6,925	100.00%	100%	100%	6,925
53	37501	Structures & Improvements T.B.	\$ 2,056	100.00%	100%	100%	2,056
54	37502	Land Rights	\$ 953	100.00%	100%	100%	953
55	37503	Improvements	\$ 83	100.00%	100%	100%	83
56	37600	Mains Catholic Protection	\$ 999,518	100.00%	100%	100%	999,518
57	37601	Mains - Steel	\$ 2,355,111	100.00%	100%	100%	2,355,111
58	37602	Mains - Plastic	\$ 2,044,395	100.00%	100%	100%	2,044,395
59	37800	Meas & Reg. Sta. Equip - General	\$ 216,376	100.00%	100%	100%	216,376
60	37900	Meas & Reg. Sta. Equip - City Gate	\$ 90,386	100.00%	100%	100%	90,386
61	37905	Meas & Reg. Sta. Equipment T.b.	\$ 39,863	100.00%	100%	100%	39,863
62	38000	Services	\$ 4,112,168	100.00%	100%	100%	4,112,168
63	38100	Meters	\$ 2,897,270	100.00%	100%	100%	2,897,270
64	38200	Meter Installaitons	\$ 2,133,688	100.00%	100%	100%	2,133,688
65	38300	House Regulators	\$ 264,822	100.00%	100%	100%	264,822
66	38400	House Reg. Installations	\$ 3,625	100.00%	100%	100%	3,625
67	38500	Ind. Meas. & Reg. Sta. Equipment	\$ 147,374	100.00%	100%	100%	147,374
68							
69		Total Distribution Plant Depr	\$ 15,336,651				\$ 15,336,651
70							
71		<u>General Plant</u>					
72	38900	Land & Land Rights	\$ -	100.00%	100%	100%	\$ -
73	39000	Structures Frame	\$ 197,482	100.00%	100%	100%	197,482
74	39002	Improvements	\$ 6,509	100.00%	100%	100%	6,509
75	39003	Air Conditioning Equipment	\$ 26,666	100.00%	100%	100%	26,666
76	39004	Improvement to leased Premises	\$ 281	100.00%	100%	100%	281
77	39009	Office Furniture & Equipment	\$ 233,163	100.00%	100%	100%	233,163
78	39100	Remittance Processing Equip	\$ 130,055	100.00%	100%	100%	130,055
79	39200	Trucks	\$ 54,944	43.47%	100%	100%	23,884
80	39202	Trailers	\$ 3,303	43.47%	100%	100%	1,436
81	39400	Power Operated Equipment	\$ 166,870	43.59%	100%	100%	72,746
82	39603	Backhoes	\$ 9,210	2.00%	100%	100%	184
83	39604	Welders	\$ 12,217	2.00%	100%	100%	244
84	39605	Communication Equipment	\$ 6,471	100.00%	100%	100%	6,471
85	39700	Communication Equipment - Mobile Radio	\$ 26,973	100.00%	100%	100%	26,973
86	39705	Miscellaneous Equipment	\$ -	100.00%	100%	100%	-
87	39800	Other Tangible Property	\$ 215,121	100.00%	100%	100%	215,121
88	39903	Other Tang. Property - CPU	\$ 9,471	100.00%	100%	100%	9,471
89	39906	Other Tang. Property - PC Software	\$ 332,088	100.00%	100%	100%	332,088
90	39907	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	100%	-
91	39908	Other Tang. Property - Application Softwar	\$ -	100.00%	100%	100%	-
92		AR 15 general plant amortization	\$ 561,202	100.00%	100%	100%	561,202
93							
94		Total General Plant Depr	\$ 1,992,024				\$ 1,843,975
95							
96		Total Depreciation Expense (Div 9)	\$ 18,207,839				\$ 18,059,790
97							

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1
 Schedule B-3.1
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
98							
99							
100		Kentucky-Mid-States General Office (Division 091)					
101							
102		<u>Intangible Plant</u>					
103	30100	Organization	\$ -	100.00%	100%	49.09%	\$ -
104	30300	Misc Intangible Plant	\$ -	100.00%	100%	49.09%	-
105							
106		Total Intangible Plant Depr	\$ -				\$ -
107							
108		<u>Distribution Plant</u>					
109	37400	Land & Land Rights	\$ -	100.00%	100%	49.09%	\$ -
110	35010	Land	-	100.00%	100%	49.09%	-
111	37402	Land Rights	-	100.00%	100%	49.09%	-
112	37403	Land Other	-	100.00%	100%	49.09%	-
113	36602	Structures & Improvements	-	100.00%	100%	49.09%	-
114	37501	Structures & Improvements T.B.	-	100.00%	100%	49.09%	-
115	37402	Land Rights	-	100.00%	100%	49.09%	-
116	37503	Improvements	-	100.00%	100%	49.09%	-
117	36700	Mains Cathodic Protection	-	100.00%	100%	49.09%	-
118	36701	Mains - Steel	-	100.00%	100%	49.09%	-
119	37602	Mains - Plastic	-	100.00%	100%	49.09%	-
120	37800	Meas & Reg. Sta. Equip - General	-	100.00%	100%	49.09%	-
121	37900	Meas & Reg. Sta. Equip - City Gate	-	100.00%	100%	49.09%	-
122	37905	Meas & Reg. Sta. Equipment T.b.	-	100.00%	100%	49.09%	-
123	38000	Services	-	100.00%	100%	49.09%	-
124	38100	Meters	-	100.00%	100%	49.09%	-
125	38200	Meter Installaitons	-	100.00%	100%	49.09%	-
126	38300	House Regulators	-	100.00%	100%	49.09%	-
127	38400	House Reg. installations	-	100.00%	100%	49.09%	-
128	38500	Ind. Meas. & Reg. Sta. Equipment	-	100.00%	100%	49.09%	-
129	38600	Other Prop. On Cust. Prem	-	100.00%	100%	49.09%	-
130							
131		Total Distribution Plant Depr	\$ -				\$ -
132							
133		<u>General Plant</u>					
134	39001	Structures Frame	\$ 4,806	100.00%	100%	49.09%	\$ 2,359
135	39004	Air Conditioning Equipment	\$ -	100.00%	100%	49.09%	-
136	39009	Improvement to leased Premises	\$ 7,660	100.00%	100%	49.09%	3,760
137	39100	Office Furniture & Equipment	\$ 1,244	100.00%	100%	49.09%	611
138	39200	Transportation Equipment	\$ -	100.00%	100%	49.09%	-
139	39400	Tools, Shop & Garage Equipment	\$ 5,566	43.61%	100%	49.09%	1,192
140	39600	Power Operated Equipment	\$ 481	2.00%	100%	49.09%	5
141	39700	Communication Equipment	\$ 5,296	100.00%	100%	49.09%	2,600
142	39800	Miscellaneous Equipment	\$ 30,613	100.00%	100%	49.09%	15,028
143	39900	Other Tangible Property	\$ -	100.00%	100%	49.09%	-
144	39901	Other Tangible Property - Servers - H/W	\$ 21,684	100.00%	100%	49.09%	10,645
145	39902	Other Tangible Property - Servers - S/W	\$ -	100.00%	100%	49.09%	-
146	39903	Other Tangible Property - Network - H/W	\$ -	100.00%	100%	49.09%	-
147	39906	Other Tang. Property - PC Hardware	\$ -	100.00%	100%	49.09%	-
148	39907	Other Tang. Property - PC Software	\$ 8,319	100.00%	100%	49.09%	4,084
149	39908	Other Tang. Property - Mainframe S/W	\$ -	100.00%	100%	49.09%	-
150							
151							
152		Total General Plant Depr	\$ 85,670				\$ 40,284
153							
154		Total Depreciation Expense (Div 91)	<u>\$ 85,670</u>				<u>\$ 40,284</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Depreciation Expense
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(b)3.1
 Schedule B-3.1
 Witness: Waller

Line No.	Acct. No.	Account / SubAccount Titles	12 Months Ending 5/31/2017	O&M Expense Factor	Kentucky- Mid States Divisor Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
155							
156		Shared Services General Office (Division 002)					
157							
158		<u>General Plant</u>					
159	39000	Structures & Improvements	\$ 70,256	100%	10.71%	49.09%	\$ 3,694
160	39005	G-Structures & Improvements	\$ 276,902	100%	100%	1.54%	4,269
161	39009	Improvement to leased Premises	\$ 314,438	100%	10.71%	49.09%	16,532
162	39100	Office Furniture & Equipment	\$ 445,070	100%	10.71%	49.09%	23,400
163	39102	Remittance Processing Equip	\$ -	100%	10.71%	49.09%	-
164	39103	Office Machines	\$ -	100%	10.71%	49.09%	-
165	39104	G-Office Furniture & Equip.	\$ 2,524	100%	100%	1.54%	39
166	39200	Transportation Equipment	\$ 719	100%	10.71%	49.09%	38
167	39300	Stores Equipment	\$ -	100%	10.71%	49.09%	-
168	39400	Tools, Shop & Garage Equipment	\$ 136,811	100%	10.71%	49.09%	7,193
169	39500	Laboratory Equipment	\$ 2,375	100%	10.71%	49.09%	125
170	39700	Communication Equipment	\$ 149,151	100%	10.71%	49.09%	7,842
171	39800	Miscellaneous Equipment	\$ 29,183	100%	10.71%	49.09%	1,534
172	39900	Other Tangible Property	\$ 21,954	100%	10.71%	49.09%	1,154
173	39901	Other Tangible Property - Servers - H/W	\$ 2,982,347	100%	10.71%	49.09%	156,799
174	39902	Other Tangible Property - Servers - S/W	\$ 1,726,501	100%	10.71%	49.09%	90,772
175	39903	Other Tangible Property - Network - H/W	\$ 237,760	100%	10.71%	49.09%	12,500
176	39904	Other Tang. Property - CPU	\$ -	100%	10.71%	49.09%	-
177	39905	Other Tangible Property - MF - Hardware	\$ -	100%	10.71%	49.09%	-
178	39906	Other Tang. Property - PC Hardware	\$ 241,153	100%	10.71%	49.09%	12,679
179	39907	Other Tang. Property - PC Software	\$ 45,493	100%	10.71%	49.09%	2,392
180	39908	Other Tang. Property - Mainframe S/W	\$ 8,016,943	100%	10.71%	49.09%	421,498
181	39909	Other Tang. Property - Application Software	\$ -	100%	10.71%	49.09%	-
182	39924	39924-Oth Tang Prop - Gen.	\$ -	100%	10.71%	49.09%	-
183							
184							
185		Total Depreciation Expense (Div 2)	<u>\$ 14,699,579</u>				<u>\$ 762,460</u>
186							
187		Shared Services Customer Support (Division 012)					
188							
189		<u>General Plant</u>					
190	38900	Land	\$ -	100%	10.86%	52.60%	\$ -
191	38910	CKV-Land & Land Rights	\$ -	100%	100.00%	1.08%	-
192	39000	Structures & Improvements	\$ 381,920	100%	10.86%	52.60%	21,816
193	39009	Improvement to leased Premises	\$ 139,699	100%	10.86%	52.60%	7,980
194	39010	CKV-Structures & Improvements	\$ 313,636	100%	100.00%	1.08%	3,400
195	39100	Office Furniture & Equipment	\$ 90,956	100%	10.86%	52.60%	5,196
196	39103	39103-Office Furn. - Copiers & Type	\$ -	100%	10.86%	52.60%	-
197	39700	Communication Equipment	\$ 114,823	100%	10.86%	52.60%	6,559
198	39710	CKV-Communication Equipment	\$ 15,890	100%	100.00%	1.08%	172
199	39800	Miscellaneous Equipment	\$ 3,256	100%	10.86%	52.60%	186
200	39900	Other Tangible Property	\$ 82,169	100%	10.86%	52.60%	4,694
201	39901	Other Tangible Property - Servers - H/W	\$ 778,781	100%	10.86%	52.60%	44,486
202	39902	Other Tangible Property - Servers - S/W	\$ 164,033	100%	10.86%	52.60%	9,370
203	39903	Other Tangible Property - Network - H/W	\$ 44,342	100%	10.86%	52.60%	2,533
204	39906	Other Tang. Property - PC Hardware	\$ 106,436	100%	10.86%	52.60%	6,080
205	39907	Other Tang. Property - PC Software	\$ 12,516	100%	10.86%	52.60%	715
206	39908	Other Tang. Property - Mainframe S/W	\$ 7,350,570	100%	10.86%	52.60%	419,883
207	39910	CKV-Other Tangible Property	\$ 12,014	100%	100.00%	1.08%	130
208	39916	CKV-Oth Tang Prop-PC Hardware	\$ 20,352	100%	100.00%	1.08%	221
209	39917	CKV-Oth Tang Prop-PC Software	\$ 6,003	100%	100.00%	1.08%	65
210							
211							
212		Total Depreciation Expense (Div 12)	<u>\$ 9,637,396</u>				<u>\$ 533,485</u>
213							
214		Total Accumulated Depreciation & Amortization (Div 009, 091, 002, 012)	<u>\$ 42,630,484</u>				<u>\$ 19,396,020</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Allowance For Working Capital
 as of February 29, 2016

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

FR 16(8)(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	\$ 3,330,931
2	Material & Supplies	13 Month Average Balance	B-4.1	499,420
3	Gas Stored Underground	13 Month Average Balance	B-4.1	7,709,187
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,543,319</u>
5	Total Working Capital Requirements			<u><u>\$ 13,082,856</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Allowance For Working Capital
 as of May 31, 2017

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

FR 16(8)(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	\$ 3,184,324
2	Material & Supplies	13 Month Average Balance	B-4.1	466,498
3	Gas Stored Underground	13 Month Average Balance	B-4.1	6,229,573
4	Prepayments	13 Month Average Balance	B-4.1	<u>1,553,914</u>
5	Total Working Capital Requirements			<u><u>\$ 11,434,309</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Working Capital Components
as of February 29, 2016

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

FR 16(8)(b)4.1
Schedule B-4.1 B
Witness: Waller

Line No.	Description	Base Period Ending Balance				13 Month Average			
		2/29/2016 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	2/29/2016 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (719,439)	100%	100%	\$ (719,439)
3	KY/Mid-States General Office (Div 091)	2,501,713	100%	49.09%	1,228,102	2,482,882	100%	49.09%	1,218,858
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	0	10.71%	49.09%	0
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,761,274			\$ 487,663	\$ 1,763,444			\$ 499,420
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ (778,028)	100%	100%	\$ (778,028)	\$ 7,709,187	100%	100%	\$ 7,709,187
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ (778,028)			\$ (778,028)	\$ 7,709,187			\$ 7,709,187
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 190,973	100%	100%	\$ 190,973
17	KY/Mid-States General Office (Div 091)	2,075	100%	49.09%	1,019	3,281	100%	49.09%	1,611
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,691,148	10.71%	49.09%	1,350,735
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,958,806			\$ 1,553,355	\$ 25,885,402			\$ 1,543,319
21									
22	Total Other Working Capital Allowances	\$ 26,942,052			\$ 1,262,990	\$ 35,358,033			\$ 9,751,925

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Working Capital Components
 as of May 31, 2017

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

FR 16(8)(b)4.1
 Schedule B-4.1 F
 Witness: Waller

Line No.	Description	Forecasted Period Ending Balance				13 Month Average			
		5/31/2017 Ending Balance	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount	5/31/2017 13 Month Avg	Kentucky- Mid States Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
1	Material & Supplies (Account 1540 & 1630)								
2	Kentucky Direct (Div 009)	\$ (740,439)	100%	100%	\$ (740,439)	\$ (740,439)	100%	100%	\$ (740,439)
3	KY/Mid-States General Office (Div 091)	1,941,222	100%	49.09%	952,955	2,458,599	100%	49.09%	1,206,937
4	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
5	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
6	Total	\$ 1,200,783			\$ 212,516	\$ 1,718,159			\$ 466,498
7									
8	Gas Stored Underground (Account 1641)								
9	Kentucky Direct (Div 009)	\$ 794,950	100%	100%	\$ 794,950	\$ 6,229,573	100%	100%	\$ 6,229,573
10	KY/Mid-States General Office (Div 091)	-	100%	49.09%	-	-	100%	49.09%	-
11	Shared Services General Office (Div 002)	-	10.71%	49.09%	-	-	10.71%	49.09%	-
12	Shared Services Customer Support (Div 012)	-	10.86%	52.60%	-	-	10.86%	52.60%	-
13	Total	\$ 794,950			\$ 794,950	\$ 6,229,573			\$ 6,229,573
14									
15	Prepayments (Account 1650)								
16	Kentucky Direct (Div 009)	\$ 198,051	100%	100%	\$ 198,051	\$ 198,051	100%	100%	\$ 198,051
17	KY/Mid-States General Office (Div 091)	16,870	100%	49.09%	8,282	3,213	100%	49.09%	1,577
18	Shared Services General Office (Div 002)	25,758,680	10.71%	49.09%	1,354,285	25,758,680	10.71%	49.09%	1,354,285
19	Shared Services Customer Support (Div 012)	0	10.86%	52.60%	-	-	10.86%	52.60%	-
20	Total	\$ 25,973,601			\$ 1,560,618	\$ 25,959,944			\$ 1,553,914
21									
22	Total Other Working Capital Allowances	\$ 27,969,335			\$ 2,568,084	\$ 33,907,677			\$ 8,249,985

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of February 29, 2016

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

FR 16(8)(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	\$ 98	12.50%	\$ 12
3	Storage O&M Expense	362,409	12.50%	45,301
4	Transmission O&M Expense	362,954	12.50%	45,369
5	Distribution O&M Expense	7,317,821	12.50%	914,728
6	Customer Accting. & Collection	2,146,959	12.50%	268,370
7	Customer Service & Information	125,336	12.50%	15,667
8	Sales Expense	337,036	12.50%	42,129
9	Admin. & General Expense	<u>15,994,834</u>	12.50%	<u>1,999,354</u>
10	Total O & M Expenses	<u>\$ 26,647,445</u>		<u>\$ 3,330,931</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Cash Working Capital Components - 1 / 8 O&M Expenses
 as of May 31, 2017

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s).

FR 16(8)(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	\$ 104	12.50%	\$ 13
3	Storage O&M Expense	352,206	12.50%	44,026
4	Transmission O&M Expense	353,155	12.50%	44,144
5	Distribution O&M Expense	7,053,731	12.50%	881,716
6	Customer Accting. & Collection	1,820,465	12.50%	227,558
7	Customer Service & Information	123,157	12.50%	15,395
8	Sales Expense	283,557	12.50%	35,445
9	Admin. & General Expense	<u>15,488,214</u>	12.50%	<u>1,936,027</u>
10	Total O & M Expenses	<u>\$ 25,474,589</u>		<u>\$ 3,184,324</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits and Accumulated Deferred Income Taxes
 as of February 29, 2016

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

FR 16(b)(5)
 Sch. B-5 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 Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes (1)	\$ 1,904,270	100%	100%	\$ 1,904,270	\$ 1,904,270	100%	100%	\$ 1,904,270
2									
3	Account 282 - Accumulated Deferred Income Taxes	(82,754,429)	100%	100%	(82,754,429)	(74,923,395)	100%	100%	(74,923,395)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(569,317)	100%	100%	(569,317)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (80,946,194)</u>			<u>\$(80,946,194)</u>	<u>\$(73,588,442)</u>			<u>\$(73,588,442)</u>
8									
DIVISION 02									
10	Account 190 - Accumulated Deferred Income Taxes	\$ 484,045,051	10.71%	49.09%	\$ 25,449,094	\$ 492,695,833	10.71%	49.09%	\$ 25,903,917
11									
12	Account 282 - Accumulated Deferred Income Taxes	(26,896,375)	10.71%	49.09%	(1,414,101)	(29,402,521)	10.71%	49.09%	(1,545,863)
13									
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,545,787	10.71%	49.09%	1,185,365
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$ 479,970,861</u>			<u>\$ 25,234,890</u>	<u>\$ 485,839,098</u>			<u>\$ 25,543,418</u>
17									
DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	10.86%	52.60%	\$ (23,474)	\$ (410,946)	10.86%	52.60%	\$ (23,474)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(29,890,316)	10.86%	52.60%	(1,707,410)	(30,330,787)	10.86%	52.60%	(1,732,571)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (30,301,262)</u>			<u>\$(1,730,885)</u>	<u>\$(30,741,733)</u>			<u>\$(1,756,046)</u>
25									
DIVISION 91									
27	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	100%	49.09%	\$ 3,271,484	\$ 6,900,016	100%	49.09%	\$ 3,387,249
28									
29	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
30									
31	Account 282 - Accumulated Deferred Income Taxes	(5,437,121)	100%	49.09%	(2,669,108)	(6,345,171)	100%	49.09%	(3,114,873)
32									
33	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,586,034)	100%	49.09%	(778,592)
34									
35	Div 91 Accumulated Deferred Income Taxes	<u>\$ (256,508)</u>			<u>\$(125,921)</u>	<u>\$(1,042,611)</u>			<u>\$(511,822)</u>
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$ 368,466,897</u>			<u>\$(57,568,109)</u>	<u>\$ 380,466,312</u>			<u>\$(50,312,892)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits and Accumulated Deferred Income Taxes
 as of May 31, 2017

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

FR 16(8)(b)5
 Sch. B-5 F
 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 Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
DIVISION 09									
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	100%	100%	\$ 1,904,270	\$ 1,904,270	100%	100%	\$ 1,904,270
2									
3	Account 282 - Accumulated Deferred Income Taxes	(99,006,302)	100%	100%	(99,006,302)	(95,955,182)	100%	100%	(95,955,182)
4									
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	100%	100%	(96,035)	(96,035)	100%	100%	(96,035)
6									
7	Div 09 Accumulated Deferred Income Taxes	<u>\$ (97,198,067)</u>			<u>\$(97,198,067)</u>	<u>\$ (94,146,946)</u>			<u>\$ (94,146,946)</u>
8									
DIVISION 02									
9	Account 190 - Accumulated Deferred Income Taxes	\$484,045,051	10.71%	49.09%	\$ 25,449,094	\$484,045,051	10.71%	49.09%	\$ 25,449,094
10									
11	Account 282 - Accumulated Deferred Income Taxes	(26,699,472)	10.71%	49.09%	(1,403,748)	(26,536,835)	10.71%	49.09%	(1,395,197)
12									
13	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	10.71%	49.09%	1,199,896	22,822,185	10.71%	49.09%	1,199,896
14									
15									
16	Div 02 Accumulated Deferred Income Taxes	<u>\$480,167,764</u>			<u>\$ 25,245,243</u>	<u>\$480,330,401</u>			<u>\$ 25,253,793</u>
17									
DIVISION 12									
18	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	10.86%	52.60%	\$ (23,474)	\$ (410,946)	10.86%	52.60%	\$ (23,474)
19									
20	Account 282 - Accumulated Deferred Income Taxes	(30,098,212)	10.86%	52.60%	(1,719,286)	(30,344,721)	10.86%	52.60%	(1,733,367)
21									
22	Account 283 - Accumulated Deferred Income Taxes - Other	0	10.86%	52.60%	0	0	10.86%	52.60%	0
23									
24	Div 012 Accumulated Deferred Income Taxes	<u>\$ (30,509,158)</u>			<u>\$ (1,742,760)</u>	<u>\$ (30,755,667)</u>			<u>\$ (1,756,842)</u>
25									
DIVISION 91									
26	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	100%	49.09%	\$ 3,271,484	\$ 6,664,194	100%	49.09%	\$ 3,271,484
27									
28	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	100%	49.09%	(5,607)	(11,421)	100%	49.09%	(5,607)
29									
30	Account 282 - Accumulated Deferred Income Taxes	(5,460,914)	100%	49.09%	(2,680,787)	(5,450,864)	100%	49.09%	(2,675,854)
31									
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	100%	49.09%	(722,690)	(1,472,160)	100%	49.09%	(722,690)
33									
34	Div 91 Accumulated Deferred Income Taxes	<u>\$ (280,300)</u>			<u>\$ (137,601)</u>	<u>\$ (270,251)</u>			<u>\$ (132,667)</u>
35									
36									
37	Total Deferred Inc. Taxes and Investment Tax Credits	<u>\$352,180,239</u>			<u>\$(73,833,185)</u>	<u>\$355,157,537</u>			<u>\$ (70,782,662)</u>
38	<i>(excluding forecasted change in NOLC)</i>								
39	Forecasted Change in NOLC								8,076,557
40									
41	Forecasted 13-month Average ADIT in Rate Base								<u>(62,706,105)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits and Accumulated Deferred Income Taxes
 as of May 31, 2017

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

FR 16(8)(b)5
 Sch. B-5 F
 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 Division Allocation	Kentucky Jurisdiction Allocation	Allocated Amount
42									
43	Calculation of Change in NOLC								
44	(from 13-month average Base Period to 13-month average Forecasted Period								
45				Schedule					
46	Forecasted Test Period			Reference					
47									
48	13-month average Rate Base			B.1 F		335,042,110			
49	Required Operating Income			A.1		27,205,419			
50									
51	Interest Deduction			E.1		7,739,473			
52									
53	Return on Equity Portion of Rate Base			line 50 - line 52		19,465,946			
54									
55	Return, grossed up for Income Tax	38.90%		Line 54 / (1-tax rate)		31,859,159			
56									
57	Tax Expense on Return	38.90%		Line 56 x tax rate		<u>12,393,213</u>			
58									
59	Change In ADIT, excluding forecasted change in NOLC			Line 37; B.5 B		(20,469,770)			
60	Required Change in NOLC					<u>8,076,557</u>			
61									
62	Total Required Change in Accumulated Deferred Income Taxes¹			B.1 F; B.1 B		<u>(12,393,213)</u>			
63									
64									
65									
66	ADIT Reconciliation								
67	13-Month Average ADIT, Base Period			B.5 B		(50,312,892)			
68									
69	13-Month Average ADIT, Forecasted Period, excl, Change in NOLC			Line 37		(70,782,662)			
70	Change in NOLC			Line 39		<u>8,076,557</u>			
71	Forecasted 13-month Average ADIT in Rate Base					<u>(62,706,105)</u>			
72									
73	Total Required Change in Accumulated Deferred Income Taxes			Line 71 - Line 67		<u>(12,393,213)</u>			
74									
75									
76									

¹ Because the Company is in a NOLC position, the total change in ADIT must equal the tax expenses included in revenue requirement

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Customer Advances For Construction
 as of February 29, 2016

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

FR 16(8)(b)6
 Sch. B-6 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	15560 Account 252 - Customer Advances For Construction		100%	100%	\$ (1,767,642)	\$(1,767,923)	100%	100%	\$ (1,767,923)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction		10.71%	49.09%	-	-	10.71%	49.09%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction		10.86%	52.60%	-	-	10.86%	52.60%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction		100%	49.09%	-	-	100%	49.09%	-
11									
12	Total Account 252 - Customer Advances For Construction				<u>\$ (1,767,642)</u>	<u>\$(1,767,923)</u>			<u>\$ (1,767,923)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Customer Advances For Construction
 as of May 31, 2017

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

FR 16(8)(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								
		\$(1,767,642)	100%	100%	\$(1,767,642)	\$(1,767,642)	100%	100%	\$ (1,767,642)
2									
DIVISION 02									
4	15560 Account 252 - Customer Advances For Construction								
		-	10.71%	49.09%	-	-	10.71%	49.09%	-
5									
DIVISION 12									
7	15560 Account 252 - Customer Advances For Construction								
		-	10.86%	52.60%	-	-	10.86%	52.60%	-
8									
DIVISION 91									
10	15560 Account 252 - Customer Advances For Construction								
		0	100%	49.09%	0	0	100%	49.09%	0
11									
12	Total Account 252 - Customer Advances For Construction	<u>\$(1,767,642)</u>			<u>\$(1,767,642)</u>	<u>\$(1,767,642)</u>			<u>\$ (1,767,642)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Forecasted Test Period: Twelve Months Ended May 31, 2017
 Working Capital Components

FR 16(8)(b)4.1

Line No.	Description	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Account 1630- Stores Expense Undistributed	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
6	Total Materials & Supplies	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098
10	Account 1630- Stores Expense Undistributed	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 1,928,124	\$ 2,458,599
11	Total Materials & Supplies	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 1,941,222	\$ 2,458,599
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 1,169,008	\$ 4,645,004	\$ 8,190,532	\$ 11,757,874	\$ 15,327,942	\$ 18,933,457	\$ 16,512,573	\$ 11,008,224	\$ 4,260,470	\$ (1,939,025)	\$ (6,716,020)	\$ (2,960,535)	\$ 794,950	\$ 6,229,573
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)	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051
36															
37	KY/Mid-States General Office (Div 091)	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 16,870	\$ 3,213
38															
39	Shared Services General Office (Div 002)	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Base Period: Twelve Months Ended February 29, 2016
 Working Capital Components

FR 16(B)(b)4.1

Line No.	Description	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 Month Average
1	Materials & Supplies														
2															
3	Kentucky Direct (Div 009)														
4	Account 1540- Plant Materials and Operating Suppl	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ 5,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Account 1630- Stores Expense Undistributed	\$ (500,810)	\$ (575,557)	\$ (611,030)	\$ (644,324)	\$ (717,349)	\$ (852,523)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	
6	Total Materials & Supplies	\$ (495,247)	\$ (569,993)	\$ (605,466)	\$ (638,761)	\$ (711,786)	\$ (846,959)	\$ (1,041,853)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (740,439)	\$ (719,439)
7															
8	KY/Mid-States General Office (Div 091)														
9	Account 1540- Plant Materials and Operating Suppl	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 13,310	\$ 12,038	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	\$ 13,098	
10	Account 1630- Stores Expense Undistributed	\$ 2,243,598	\$ 2,305,207	\$ 2,380,227	\$ 2,437,363	\$ 2,518,067	\$ 2,603,642	\$ 2,687,184	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	\$ 2,488,615	
11	Total Materials & Supplies	\$ 2,256,909	\$ 2,318,517	\$ 2,393,537	\$ 2,450,674	\$ 2,531,377	\$ 2,616,952	\$ 2,699,222	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,501,713	\$ 2,482,882
12															
13	Shared Services General Office (Div 002)														
14	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Account 1630- Stores Expense Undistributed	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
16	Total Materials & Supplies	\$ (0)	\$ 0	\$ (0)	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
17															
18	Shared Services Customer Support (Div 012)														
19	Account 1540- Plant Materials and Operating Suppl	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Account 1630- Stores Expense Undistributed	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Total Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22															
23	Gas Stored Underground- Account 1641														
24															
25	Kentucky Direct (Div 009)	\$ 1,321,777	\$ (3,754,265)	\$ 1,712,588	\$ 1,156,435	\$ 6,341,728	\$ 9,174,321	\$ 12,883,048	\$ 16,574,117	\$ 20,151,685	\$ 17,745,957	\$ 12,230,226	\$ 5,459,844	\$ (778,028)	\$ 7,709,187
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)	\$ 106,038	\$ 79,529	\$ 53,019	\$ 26,509	\$ 374,272	\$ 343,083	\$ 311,894	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 198,051	\$ 190,973
36															
37	KY/Mid-States General Office (Div 091)	\$ 17,752	\$ 1,704	\$ 392	\$ 5,084	\$ (2,075)	\$ (3,546)	\$ 10,892	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 2,075	\$ 3,281
38															
39	Shared Services General Office (Div 002)	\$ 24,880,763	\$ 29,603,127	\$ 26,491,689	\$ 27,939,058	\$ 25,589,870	\$ 23,862,310	\$ 21,066,026	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,758,680	\$ 25,691,148
40															
41	Shared Services Customer Support (Div 012)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ -

Almos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits and Accumulated Deferred Income Taxes

Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(b)5
 WP B-5 B

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	forecast Sep-15	forecast Oct-15	forecast Nov-15	forecast Dec-15	forecast Jan-16	forecast Feb-16	13 month Average
DIVISION 09															
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270
2															
3	Account 282 - Accumulated Deferred Income Taxes	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(69,483,429)	(72,723,561)	(73,774,986)	(77,299,516)	(78,255,511)	(79,345,540)	(80,736,672)	(81,696,779)	(82,754,429)	(74,923,395)
4															
5	Account 283 - Accumulated Deferred Income Taxes - Other	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(1,326,569)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(569,317)
6															
7	Div 09 Accumulated Deferred Income Taxes	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (68,905,727)	\$ (70,915,326)	\$ (71,966,751)	\$ (75,491,281)	\$ (76,447,276)	\$ (77,537,305)	\$ (78,928,437)	\$ (79,888,544)	\$ (80,946,194)	\$ (73,588,442)
8															
DIVISION 02															
9	Account 190 - Accumulated Deferred Income Taxes	\$544,855,185	\$501,261,728	\$501,261,728	\$501,261,726	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$484,045,051	\$492,695,833
10															
11	Account 282 - Accumulated Deferred Income Taxes	6,336,602	(43,054,302)	(43,054,302)	(43,054,302)	(49,388,136)	(25,640,007)	(25,496,904)	(26,044,092)	(26,034,738)	(26,242,418)	(26,788,272)	(26,875,529)	(26,896,375)	(29,402,521)
12															
13	Account 283 - Accumulated Deferred Income Taxes - Other	28,275,310	34,047,650	25,360,196	20,043,936	2,790,656	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,545,787
14															
15	Div 02 Accumulated Deferred Income Taxes	\$579,467,097	\$492,255,074	\$483,567,619	\$478,251,359	\$437,447,571	\$481,227,229	\$481,370,333	\$480,823,144	\$480,832,498	\$480,624,818	\$480,078,964	\$479,991,707	\$479,970,861	\$485,839,098
16															
DIVISION 12															
17	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)
18															
19	Account 282 - Accumulated Deferred Income Taxes	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,484,021)	(30,405,842)	(30,446,133)	(30,442,639)	(30,334,938)	(30,227,262)	(30,119,703)	(30,013,296)	(29,890,316)	(30,330,787)
20															
21	Account 283 - Accumulated Deferred Income Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-
22															
23	Div 012 Accumulated Deferred Income Taxes	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,894,967)	\$ (30,816,788)	\$ (30,857,079)	\$ (30,863,585)	\$ (30,745,885)	\$ (30,638,209)	\$ (30,530,650)	\$ (30,424,243)	\$ (30,301,262)	\$ (30,741,733)
24															
DIVISION 91															
25	Account 190 - Accumulated Deferred Income Taxes	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 7,277,330	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,900,016
26															
27	Account 282 - Accumulated Deferred Income Taxes	(3,887,599)	(10,301,750)	(10,301,750)	(10,301,750)	(4,144,277)	(5,471,536)	(5,425,163)	(5,447,345)	(5,445,300)	(5,443,256)	(5,441,211)	(5,439,166)	(5,437,121)	(6,345,171)
28															
29	Account 283 - Accumulated Deferred Income Taxes - Other	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,768,233)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,586,034)
30															
31	Account 255 - Accumulated Deferred Investment Tax Credit	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)
32															
33	Div 91 Accumulated Deferred Income Taxes	\$ 1,610,078	\$ (4,804,074)	\$ (4,804,074)	\$ (4,804,074)	\$ 1,353,399	\$ (290,922)	\$ (244,550)	\$ (266,732)	\$ (264,687)	\$ (262,642)	\$ (260,597)	\$ (258,553)	\$ (256,508)	\$ (1,042,611)
34															
35	Total	\$481,276,480	\$387,650,306	\$378,962,651	\$373,646,591	\$339,000,275	\$379,204,192	\$378,301,952	\$374,211,546	\$373,374,651	\$372,186,663	\$370,359,280	\$369,420,368	\$368,486,897	\$380,465,312
36															
37															

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits and Accumulated Deferred Income Taxes
 Base Period: Twelve Months Ended February 29, 2016

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

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

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	Forecast Mar-17	Forecast Apr-17	Forecast May-17	13 month Average	
DIVISION 09																
1	Account 190 - Accumulated Deferred Income Taxes	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	\$ 1,904,270	
2																
3	Account 282 - Accumulated Deferred Income Taxes	(86,576,320)	(92,508,736)	(93,755,783)	(94,657,456)	(95,718,044)	(96,327,522)	(96,965,707)	(97,612,342)	(98,091,260)	(98,479,191)	(98,777,048)	(98,941,650)	(99,006,302)	(95,955,182)	
4																
5	Account 283 - Accumulated Deferred Income Taxes - Other	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	(96,035)	
6																
7	Div 09 Accumulated Deferred Income Taxes	\$ (84,768,085)	\$ (90,700,501)	\$ (91,947,548)	\$ (92,849,221)	\$ (93,909,808)	\$ (94,519,287)	\$ (95,157,472)	\$ (95,804,107)	\$ (96,283,025)	\$ (96,670,955)	\$ (96,968,812)	\$ (97,133,415)	\$ (97,198,067)	\$ (94,146,946)	
8																
9	DIVISION 02															
10	Account 190 - Accumulated Deferred Income Taxes	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	\$ 484,045,051	
11																
12	Account 282 - Accumulated Deferred Income Taxes	(26,692,354)	(26,542,925)	(26,378,339)	(26,301,989)	(26,236,466)	(26,231,490)	(26,368,832)	(26,670,882)	(26,711,864)	(26,720,924)	(26,719,603)	(26,703,718)	(26,699,472)	(26,536,835)	
13																
14	Account 283 - Accumulated Deferred Income Taxes - Other	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	22,822,185	
15																
16	Div 02 Accumulated Deferred Income Taxes	\$ 480,174,882	\$ 480,324,311	\$ 480,488,897	\$ 480,565,247	\$ 480,630,770	\$ 480,635,746	\$ 480,498,405	\$ 480,196,355	\$ 480,155,372	\$ 480,146,312	\$ 480,147,633	\$ 480,163,518	\$ 480,167,764	\$ 480,330,401	
17																
18	DIVISION 12															
19	Account 190 - Accumulated Deferred Income Taxes	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	\$ (410,946)	
20																
21	Account 282 - Accumulated Deferred Income Taxes	(29,521,515)	(30,931,583)	(30,804,952)	(30,684,769)	(30,604,956)	(30,489,409)	(30,389,008)	(30,304,329)	(30,235,829)	(30,175,552)	(30,133,942)	(30,107,311)	(30,098,212)	(30,344,721)	
22																
23	Account 283 - Accumulated Deferred Income Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24																
25	Div 12 Accumulated Deferred Income Taxes	\$ (29,932,462)	\$ (31,342,530)	\$ (31,215,898)	\$ (31,095,715)	\$ (31,015,902)	\$ (30,900,355)	\$ (30,799,954)	\$ (30,715,275)	\$ (30,646,775)	\$ (30,586,498)	\$ (30,544,888)	\$ (30,518,257)	\$ (30,509,158)	\$ (30,755,667)	
26																
27	DIVISION 91															
28	Account 190 - Accumulated Deferred Income Taxes	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	\$ 6,664,194	
29																
30	Account 282 - Accumulated Deferred Income Taxes	(5,430,996)	(5,429,684)	(5,437,506)	(5,444,836)	(5,451,370)	(5,453,644)	(5,455,619)	(5,457,284)	(5,458,608)	(5,459,660)	(5,460,349)	(5,460,770)	(5,460,914)	(5,450,864)	
31																
32	Account 283 - Accumulated Deferred Income Taxes - Other	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	(1,472,160)	
33																
34	Account 255 - Accumulated Deferred Investment Tax Credits	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	(11,421)	
35																
36	Div 91 Accumulated Deferred Income Taxes	\$ (250,373)	\$ (249,070)	\$ (256,893)	\$ (264,223)	\$ (270,757)	\$ (273,031)	\$ (275,005)	\$ (278,671)	\$ (277,995)	\$ (279,047)	\$ (279,736)	\$ (280,157)	\$ (280,300)	\$ (270,251)	
37																
37	Total	\$ 365,223,962	\$ 358,032,210	\$ 357,068,558	\$ 356,356,088	\$ 355,434,302	\$ 354,943,073	\$ 354,265,973	\$ 353,400,302	\$ 352,947,577	\$ 352,609,812	\$ 352,354,196	\$ 352,231,689	\$ 352,180,239	\$ 355,157,537	

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Deferred Credits
 Base Period: Twelve Months Ended February 29, 2016

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

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 Sched. B-6

Line No.	Sub Acct	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Budgeted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	13 month Average
1	DIVISION 09														
1	Account 252 - Customer Advances For Construction	(1,771,289)	(1,768,242)	(1,767,849)	(1,767,849)	(1,768,530)	(1,766,692)	(1,766,692)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,923)
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. 2015-00343
 Deferred Credits
 Base Period: Twelve Months Ended February 29, 2016

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

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 Sched. B-5

Line No.	Sub Acct	Budgeted May-16	Budgeted Jun-16	Budgeted Jul-16	Budgeted Aug-16	Budgeted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	13 month Average
DIVISION 09															
1	Account 252 - Customer Advances For Construction	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)	(1,767,642)
2															
DIVISION 02															
4	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5															
DIVISION 12															
7	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0
8															
DIVISION 91															
10	15560 Account 252 - Customer Advances For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(c) SCHEDULE C

Operating Income Summary

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

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Operating Income Summary
 Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period

Type of Filing: Original Updated Revised

Workpaper Reference No(s): _____

FR 16(8)(c)1
 Schedule C-1
 Witness: Waller, Smith

Line No.	Description	Base Return at Current Rates	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1	Operating Revenue	\$ 159,871,900	\$ 166,804,655	\$ 3,213,606	\$ 170,018,261
2	Operating Expenses				
3	Purchased Gas Cost	77,033,021	79,378,177		79,378,177
4	Other O & M Expenses	26,647,445	25,474,589	16,068	25,490,657
5	Depreciation Expense	18,252,730	19,444,466		19,444,466
6	Taxes Other than Income	6,437,545	6,100,220	6,109	6,106,329
7					
8	State & Federal Income Taxes	9,449,315	11,151,747	1,241,466	12,393,213
9	Total Operating Expenses	<u>\$ 137,820,055</u>	<u>\$ 141,549,199</u>	<u>\$ 1,263,643</u>	<u>\$ 142,812,842</u>
10	Operating Income	<u>\$ 22,051,844</u>	<u>\$ 25,255,456</u>	<u>\$ 1,949,963</u>	<u>\$ 27,205,420</u>
11	Rate Base	295,969,028	335,042,110		335,042,110
12	Rate of Return	7.45%	7.54%		8.12%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Adjusted Operating Income Statement
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2
Schedule C-2
Witness: Waller, Smith

Line No.	Major Group Classification	Base Year Revenue & Expenses	Utility budget Adjustments	Sched Ref.	SSU Billing Adjs	Sched Ref.	Forecasted Revenue & Expenses	Ratemaking Adjustments	Sched Ref.	Test Year Rev. & Exp. Adjusted
1	Operating Revenue	\$ 159,871,900	\$ 6,932,756	D-1			\$ 166,804,655	\$ -		\$ 166,804,655
2										
3	Operating Expenses									
4	Purchased Gas Cost	77,033,021	2,345,156	D-1			79,378,177	-		79,378,177
5	Production O&M Expense	98	6	D-1			104	-		104
6	Storage O&M Expense	362,409	(10,202)	D-1			352,206	-		352,206
7	Transmission O&M Expense	362,954	(9,799)	D-1			353,155	-		353,155
8	Distribution O&M Expense	7,317,821	(264,090)	D-1	*		7,053,731	-		7,053,731
9	Customer Accting. & Collection	2,146,959	(326,493)	D-1	*		1,820,465	-		1,820,465
10	Customer Service & Information	125,336	(2,180)	D-1	*		123,157	-		123,157
11	Sales Expense	337,036	(7,683)	D-1	*		329,353	(45,796)	F-4	283,557
12	Admin. & General Expense	15,994,834	824,282	D-1	*		16,819,116	(1,330,901)	F-6,F-8,F-9, F-10	15,488,214
13	Depreciation Expense	18,252,730	1,191,736	D-1			19,444,466	-		19,444,466
14	Taxes - Other	6,437,545	(337,325)	D-1			6,100,220	-		6,100,220
15	Income Taxes	9,449,315	1,702,432				11,151,747	-		11,151,747
16										
17										
18	Total Operating Expenses	\$ 137,820,055	\$ 5,105,841			\$ -	\$ 142,925,896	\$ (1,376,697)		\$ 141,549,199
19										
20	Net Operating Income	\$ 22,051,844	\$ 1,826,915			\$ -	\$ 23,878,759	\$ 1,376,697		\$ 25,255,456

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Smith

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	\$ 98,207,125
4	4805	Unbilled Residential	(6,787,294)
5	4811	Commercial	40,950,740
6	4812	Industrial	5,451,326
7	4815	Unbilled Commercial	(2,972,320)
8	4816	Unbilled Industrial	(114,797)
9	4820	Other - Public Authority	7,553,489
10	4825	Unbilled Public Authority	(629,193)
11		Total Sales of Gas	<u>\$ 141,659,075</u>
12			
13		<u>Other Operating Income</u>	
14	4870	Forfeited Discounts	\$ 1,230,384
15	4880	Misc. Service Revenues	796,529
16	4893	Revenue From Transportation of Gas of Others	14,819,845
17	4950	Other Gas Revenue	1,366,066
18		Total Other Operating Income	<u>\$ 18,212,824</u>
19			
20		TOTAL OPERATING REVENUE	\$ 159,871,900
21			
22		<u>OPERATING EXPENSES</u>	
23		<u>Production Expense - Operation</u>	
24	7560	Ng. Field Meas. & Reg. Station	98
25	7590	Production and gathering-Other	-
26		Total Production Expense - Operation	<u>\$ 98</u>
27			
28		<u>Production Expense - Maintenance</u>	
29	7610	Ng Main. Supervision & Engineering	\$ -
30			\$ -
31		<u>Natural Gas Storage Expense - Operation</u>	
32	8140	Operation Supervision & Engineering	\$ (293)
33	8150	Maps and Records	-
34	8160	Wells Expense	95,658

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8170	Lines Expense	36,987
36	8180	Compressor Station Expense	27,288
37	8190	Compressor Station Expense Fuel & Power	767
38	8200	Measuring & Regulating Station Expense	2,892
39	8210	Purification	49,077
40	8240	Other	1,398
41	8250	Storage Well Royalties	8,589
42		Total Nat. Gas Storage Expense - Operation	\$ 222,362
43			
44		<u>Natural Gas Storage Expense - Maintenance</u>	
45	8310	Structure & Improvements	\$ 4,135
46	8320	Reservoirs & Wells	-
47	8340	Compressor Station Equip.	3,307
48	8350	Measuring & Regulating Station Equip.	2,428
49	8360	Purification Equipment	248
50	8370	Maintenance of other equipment	-
51	840/847	Other Storage Exp. - LNG	129,928
52		Total Nat. Gas Storage Expense - Maintenance	\$ 140,046
53			
54		<u>Transmission Expense - Operation</u>	
55	8500	Operation Supervision & Engineering	\$ -
56	8520	Communication system expenses	-
57	8550	Other fuel & power for compression	55
58	8560	Mains Expense	316,657
59	8570	Measuring & Regulating Station Exp.	34,521
60	8590	Other Exp.	-
61	8600	Rents	-
62		Total Transmission Expense - Operation	\$ 351,233
63			
64		<u>Transmission Expense - Maintenance</u>	
65	8620	Structures and Improvements	\$ -
66	8630	Mains	5,912
67	8640	Compressor Station Equipment	-
68	8650	Measuring & Reg Station Equip.	5,808

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility (1)
69	8670	Other Equipment	-
70		Total Transmission Expense - Maintenance	\$ 11,720
71			
72		<u>Purchased Gas Cost - Operation</u>	
73	8001	Intercompany Gas Well-head Purchases	\$ 1,207,338
74	8010	Natural gas field line purchases	73,124
75	8040	Natural Gas City Gate Purchases	48,444,811
76	8045	Transportation to City Gate	-
77	8050	Transmission-Operation supervision and engineering	25,371
78	8051	Other Gas Purchases / Gas Cost Adjustments	48,107,712
79	8052	PGA for Commercial	23,500,812
80	8053	PGA for Industrial	4,376,451
81	8054	PGA for Public Authority	5,036,797
82	8057	PGA for Transportation Sales	-
83	8058	Unbilled PGA Costs	(3,978,837)
84	8059	PGA Offset to Unrecovered Gas Cost	(73,591,575)
85	8060	Exchange Gas	(631,678)
86	8081	Gas Withdrawn From Storage - Debit	19,570,719
87	8082	Gas Delivered to Storage	(14,127,370)
88	8110	Gas used for products extraction-Credit	-
89	8120	Gas Used for Other Utility Operations	(9,914)
90	8130	Gas Used for Other Utility Operations	-
91	8580	Transmission and compression of gas by others	19,029,259
92		<u>Total Purchased Gas Cost</u>	\$ 77,033,021
93			
94		<u>Distribution Expenses - Operation</u>	
95	8700	Supervision and Engineering	\$ 1,183,789
96	8710	Distribution Load Dispatching	1,954
97	8711	Odorization	10,650
98	8720	Compressor Station Labor & Expenses	-
99	8740	Mains & Services	3,723,992
100	8750	Measuring and Regulating Station Exp. - Gen	399,000
101	8760	Measuring and Regulating Station Exp. - Ind.	33,535
102	8770	Measuring and Regulating Sta. Exp. - City Gate	124,130

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Operating Revenue and Expenses by FERC Account
 Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
 Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
 Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103	8780	Meters and House Regulator Expense	890,856
104	8790	Customer Installations Expense	752
105	8800	Other Expense	208,475
106	8810	Rents	445,054
107		Total Distribution Expenses - Operation	\$ 7,022,187
108			
109		<u>Distribution Expenses - Maintenance</u>	
110	8850	Supervision and Engineering	\$ 1,964
111	8860	Structures and Improvements	23,371
112	8870	Mains	46,026
113	8890	Measuring and Regulating Station Exp. - Gen	6,698
114	8900	Measuring and Regulating Station Exp. - Ind.	10,626
115	8910	Measuring and Regulating Sta. Exp. - City Gate	25,852
116	8920	Services	3,575
117	8930	Meters and House Regulators	105,361
118	8940	Other Equipment	72,160
119	8950	Maintenance of Other Plant	-
120		Total Distribution Expenses - Maintenance	\$ 295,634
121			
122		<u>Customer Accounts Expenses - Operation</u>	
123	9010	Supervision	\$ -
124	9020	Meter Reading Expenses	1,202,768
125	9030	Customer Records & Collections	379,870
126	9040	Uncollectible Accounts	564,322
127		Total Customer Accounts Expense	\$ 2,146,959
128			
129		<u>Customer Service & Information - Operation</u>	
130	9070	Supervision	\$ -
131	9080	Customer Assistance Expenses	-
132	9090	Informational and Instructional Advertising Expenses	125,152
133	9100	Misc Cust Serv & Informational Exp	184
134		Total Customer Accounts Expenses - Operation	\$ 125,336
135			
136		<u>Sales Expense</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Base Period: Twelve Months Ended February 29, 2016

Data: Base Period _____ Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 B
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137	9110	Supervision	\$ 257,747
138	9120	Demonstrating and Selling Expenses	56,175
139	9130	Advertising Expenses	23,114
140	9160	Miscellaneous Sales Expenses	-
141		Total Sales Expenses	\$ 337,036
142			
143		<u>Administrative and General Expenses - Operation</u>	
144	9200	Administrative and General Salaries	\$ 134,098
145	9210	Office Supplies and Expenses	7,610
146	9220	Administrative Expense Transferred	13,070,219
147	9230	Outside Services Employed	201,632
148	9240	Property Insurance	84,991
149	9250	Injuries and Damages	232,181
150	9260	Employee Pensions and Benefits	2,194,044
151	9270	Franchise Requirements	386
152	9280	Regulatory Commission Expense	11,737
153	930.2	Miscellaneous General Expense	42,278
154	9310	A&G-Rents	\$ 13,647
155		Total Administrative and General Exp. - Operation	\$ 15,992,824
156			
157		<u>Administrative and General Expense - Maintenance</u>	
158	9320	Maintenance of general plant	\$ 2,010
159		Total Administrative and Gen. Exp. - Maintenance	\$ 2,010
160			
161		<u>Total Operation and Maintenance Expense</u>	<u>\$ 103,680,466</u>
162			
163	403-406	Depreciation and Amortization	\$ 18,252,730
164	4081	Taxes Other than Income Taxes	6,437,545
165	4091-4101	Provision for Federal & State Income Taxes	9,449,315
166			
167		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 137,820,055</u>
168			
169		NET OPERATING INCOME	<u>\$ 22,051,844</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Smith

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	\$ 95,823,030
4	4811	Commercial	39,862,445
5	4812	Industrial	4,880,527
6	4820	Other - Public Authority	7,189,609
7		Total Sales of Gas	<u>\$ 147,755,611</u>
8			
9		<u>Other Operating Income</u>	
10	4870	Forfeited Discounts	\$ 1,140,887
11	4880	Misc. Service Revenues	795,825
12	4893-4896	Revenue From Transportation of Gas of Others	14,493,604
13	4950	Other Gas Revenue	2,618,728
14		Total Other Operating Income	<u>\$ 19,049,044</u>
15			
16		TOTAL OPERATING REVENUE	\$ 166,804,655
17			
18		<u>OPERATING EXPENSES</u>	
19		<u>Production Expense - Operation</u>	
20	7560	Ng. Field Meas. & Reg. Station	104
21	7590	Production and gathering-Other	0
22		Total Production Expense - Operation	<u>\$ 104</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	\$ (73)
29	8150	Maps and Records	-
30	8160	Wells Expense	92,007
31	8170	Lines Expense	36,435
32	8180	Compressor Station Expense	26,327
33	8190	Compressor Station Expense Fuel & Power	697
34	8200	Measuring & Regulating Station Expense	2,740

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
35	8210	Purification	46,480
36	8240	Other	1,278
37	8250	Storage Well Royalties	7,368
38		Total Nat. Gas Storage Expense - Operation	\$ 213,258
39			
40		<u>Natural Gas Storage Expense - Maintenance</u>	
41	8310	Structure & Improvements	\$ 3,834
42	8320	Reservoirs & Wells	-
43	8340	Compressor Station Equip.	3,106
44	8350	Measuring & Regulating Station Equip.	2,424
45	8360	Purification Equipment	248
46	8370	Maintenance of other equipment	-
47	841/847	Other Storage Exp. - LNG	129,336
48		Total Nat. Gas Storage Expense - Maintenance	\$ 138,948
49			
50		<u>Transmission Expense - Operation</u>	
51	8500	Operation Supervision & Engineering	\$ -
52	8520	Communication system expenses	-
53	8550	Other Fuel & Power for Compression	50
54	8560	Mains Expense	307,841
55	8570	Measuring & Regulating Station Exp.	33,552
56	8590	Other Exp.	0
57	8600	Rents	0
58		Total Transmission Expense - Operation	\$ 341,443
59			
60		<u>Transmission Expense - Maintenance</u>	
61	8620	Structures and Improvements	\$ -
62	8630	Mains	5,910
63	8640	Compressor Station Equipment	-
64	8650	Measuring & Reg Station Equip.	5,802
65	8670	Other Equipment	-
66		Total Transmission Expense - Maintenance	\$ 11,712
67			
68		<u>Purchased Gas Cost - Operation</u>	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
69	8001	Intercompany Gas Well-head Purchases	\$ 1,309,084
70	8010	Natural gas field line purchases	81,990
71	8040	Natural Gas City Gate Purchases	54,630,686
72	8045	Transportation to City Gate	0
73	8050	Transmission-Operation supervision and engineering	16,638
74	8051	Other Gas Purchases / Gas Cost Adjustments	50,026,638
75	8052	PGA for Commercial	24,814,110
76	8053	PGA for Industrial	4,715,343
77	8054	PGA for Public Authority	5,349,099
78	8057	PGA for Transportation Sales	0
79	8058	Unbilled PGA Costs	(5,516,159)
80	8059	PGA Offset to Unrecovered Gas Cost	(80,142,158)
81	8060	Exchange Gas	(1,334,672)
82	8081	Gas Withdrawn From Storage - Debit	20,002,883
83	8082	Gas Delivered to Storage	(16,514,585)
84	8110	Gas used for products extraction-Credit	0
85	8120	Gas Used for Other Utility Operations	(10,856)
86	8130	Other Gas Supply Expenses	0
87	8580	Transmission and compression of gas by others	21,950,135
88		Total Purchased Gas Cost	\$ 79,378,177
89			
90		<u>Distribution Expenses - Operation</u>	
91	8700	Supervision and Engineering	\$ 1,066,340
92	8710	Distribution Load Dispatching	1,775
93	8711	Odorization	9,754
94	8720	Compressor Station Labor & Expenses	0
95	8740	Mains & Services	3,653,350
96	8750	Measuring and Regulating Station Exp. - Gen	393,588
97	8760	Measuring and Regulating Station Exp. - Ind.	32,536
98	8770	Measuring and Regulating Sta. Exp. - City Gate	114,996
99	8780	Meters and House Regulator Expense	884,900
100	8790	Customer Installations Expense	689
101	8800	Other Expense	207,678
102	8810	Rents	404,667

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: _____ Base Period Forecasted Period _____ FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
103		Total Distribution Expenses - Operation	\$ 6,770,274
104			
105		<u>Distribution Expenses - Maintenance</u>	
106	8850	Supervision and Engineering	\$ 2,200
107	8860	Structures and Improvements	21,234
108	8870	Mains	42,538
109	8890	Measuring and Regulating Station Exp. - Gen	6,135
110	8900	Measuring and Regulating Station Exp. - Ind.	9,733
111	8910	Measuring and Regulating Sta. Exp. - City Gate	23,795
112	8920	Services	3,522
113	8930	Meters and House Regulators	105,292
114	8940	Other Equipment	69,009
115	8950	Maintenance of Other Plant	0
116		Total Distribution Expenses - Maintenance	\$ 283,457
117			
118		<u>Customer Accounts Expenses - Operation</u>	
119	9010	Supervision	\$ -
120	9020	Meter Reading Expenses	1,130,015
121	9030	Customer Records & Collections	377,024
122	9040	Uncollectible Accounts	313,426
123		Total Customer Accounts Expense	\$ 1,820,465
124			
125		<u>Customer Service & Information - Operation</u>	
126	9070	Supervision	\$ -
127	9080	Customer Assistance Expenses	0
128	9090	Informational and Instructional Advertising Expenses	122,978
129	9100	Misc Cust Serv & Informational Exp	179
130		Total Customer Accounts Expenses - Operation	\$ 123,157
131			
132		<u>Sales Expense</u>	
133	9110	Supervision	\$ 252,261
134	9120	Demonstrating and Selling Expenses	54,618
135	9130	Advertising Expenses	22,474
136	9160	Miscellaneous Sales Expenses	0

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Operating Revenue and Expenses by FERC Account
Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: _____ Base Period Forecasted Period FR 16(8)(c)2.1
Type of Filing: Original _____ Updated _____ Revised _____ Schedule C-2.1 F
Workpaper Reference No(s). _____ Witness: Waller, Smith

Line No.	Account No. (s)	Account Title	Unadjusted Total Utility
			(1)
137		Total Sales Expenses	\$ 329,353
138			
139		<u>Administrative and General Expenses - Operation</u>	
140	9200	Administrative and General Salaries	\$ 134,044
141	9210	Office Supplies and Expenses	6,848
142	9220	Administrative Expense Transferred	14,025,277
143	9230	Outside Services Employed	186,924
144	9240	Property Insurance	8,157
145	9250	Injuries and Damages	214,469
146	9260	Employee Pensions and Benefits	2,187,599
147	9270	Franchise Requirements	83
148	9280	Regulatory Commission Expense	11,106
149	930.2	Miscellaneous General Expense	30,750
150	9310	A&G-Rents	12,399
151		Total Administrative and General Exp. - Operation	\$ 16,817,657
152			
153		<u>Administrative and General Expense - Maintenance</u>	
154	9320	Maintenance of General Plant	1,458
155		Total Administrative and Gen. Exp. - Maintenance	\$ 1,458
156			
157		<u>Total Operation and Maintenance Expense</u>	\$ 106,229,463
158			
159	403-406	Depreciation and Amortization	\$ 19,444,466
160	4081	Taxes Other than Income Taxes	6,100,220
161	4091	Provision for Federal & State Income Taxes	11,151,747
162			
163		TOTAL OPERATING EXPENSE	<u>\$ 142,925,896</u>
164			
165		NET OPERATING INCOME	<u>\$ 23,878,759</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
1	4091-4101	Provision for income taxes	0	0	0	0	0	0	1,574,886	1,574,886	1,574,886	1,574,886	1,574,886	1,574,886	9,449,315
2															
3	4030	Depreciation Expense	1,500,192	1,506,918	1,518,671	1,520,812	1,552,366	1,579,114	1,578,173	1,712,080	1,476,588	1,259,160	1,503,347	1,497,842	18,204,284
4	4060	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating incor	455,464	551,122	603,830	554,650	583,075	562,688	557,509	532,755	517,484	483,306	540,899	494,761	6,437,545
6	4800	Residential sales	(17,499,150)	(8,835,752)	(4,807,185)	(3,947,247)	(3,682,775)	(3,592,523)	(3,769,417)	(4,724,297)	(8,123,139)	(12,098,617)	(13,698,809)	(13,428,215)	(98,207,125)
7	4805	Unbilled Residential Revenue	2,497,144	2,805,243	1,117,326	211,817	161,218	(5,454)							6,787,294
8	4811	Commercial Revenue	(7,186,235)	(3,658,790)	(2,042,626)	(1,726,998)	(1,684,523)	(1,618,594)	(1,639,455)	(1,992,149)	(3,330,416)	(4,916,730)	(5,565,913)	(5,588,311)	(40,950,740)
9	4812	Industrial Revenue	(1,197,882)	(487,790)	(362,213)	(346,989)	(238,424)	(291,127)	(158,300)	(217,208)	(293,534)	(551,761)	(721,443)	(584,656)	(5,451,326)
10	4815	Unbilled Comm Revenue	1,346,282	1,132,848	435,895	31,311	55,324	(29,340)							2,972,320
11	4816	Unbilled Industrial Revenue	11,983	(3,876)	(370)	27,778	16,653	62,629							114,797
12	4820	Other Sales to Public Authorities	(1,446,421)	(695,367)	(390,277)	(265,751)	(234,283)	(225,612)	(228,524)	(317,448)	(616,794)	(958,235)	(1,101,190)	(1,073,586)	(7,553,489)
13	4825	Unbilled Public Authority Revenue	264,396	244,216	77,237	28,967	19,608	(5,213)							629,193
14	4870	Forfeited discounts	(201,602)	(223,761)	(89,189)	(60,407)	(59,252)	(46,948)	(44,791)	(45,092)	(56,263)	(96,549)	(143,697)	(162,832)	(1,230,384)
15	4880	Miscellaneous service revenues	(61,995)	(55,114)	(56,775)	(53,153)	(52,376)	(49,804)	(61,445)	(120,749)	(125,695)	(56,798)	(53,881)	(48,764)	(796,529)
16	4893	Revenue-Transportation Distribution	(1,391,290)	(1,208,824)	(1,170,379)	(1,061,614)	(1,069,177)	(1,130,108)	(1,050,911)	(1,190,909)	(1,329,061)	(1,329,061)	(1,473,668)	(1,424,543)	(14,819,845)
17	4950	Other Gas Revenue							(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)	(1,366,066)
18	7560	Field measuring and regulating station expenses	27	0	0	0	0	0	9	9	8	8	8	8	98
19	7590	Production and gathering-Other													0
20	8001	Intercompany Gas Well-head Purchases	283,920	308,563	0	0	0	0	0	0	0	139,714	85,208	389,932	1,207,338
21	8010	Natural gas field line purchases	12,478	9,143	5,884	5,792	5,655	5,582	6,575	3,927	5,305	4,775	4,711	3,297	73,124
22	8040	Natural gas city gate purchases	5,149,422	1,646,031	5,591,673	4,195,845	4,747,563	4,098,566	3,843,168	3,805,126	4,894,527	4,533,023	3,647,078	2,292,789	48,444,811
23	8050	Other purchases	31,611	(12)	(766)	(880)	(2,487)	(1,632)	(207)	(14)	(21)	0	0	(221)	25,371
24	8051	PGA for Residential	12,663,743	4,789,926	1,691,271	1,010,734	814,974	735,807	666,728	864,161	2,875,148	6,250,587	7,694,660	8,049,972	48,107,712
25	8052	PGA for Commercial	5,498,970	2,291,650	1,026,587	770,086	725,982	687,354	704,302	866,862	1,288,479	2,698,180	3,387,764	3,584,596	23,500,812
26	8053	PGA for Industrial	1,013,092	416,472	308,588	278,355	172,150	219,343	132,739	182,227	216,172	409,935	505,367	522,012	4,376,451
27	8054	PGA for Public Authorities	1,193,064	500,918	259,799	158,244	132,852	122,285	132,094	158,661	282,862	589,295	728,249	778,473	5,036,797
28	8058	Unbilled PGA Cost	(4,070,156)	(3,421,339)	(1,284,237)	(235,913)	(219,304)	(2,498)	(40,349)	618,172	1,967,607	1,326,549	941,835	440,795	(3,978,837)
29	8059	PGA Offset to Unrecovered Gas Cost	(16,484,691)	(9,889,926)	(4,545,617)	(2,829,673)	(2,925,871)	(2,689,153)	(1,800,710)	(1,945,995)	(3,179,172)	(8,191,662)	(8,356,863)	(10,752,242)	(73,591,575)
30	8060	Exchange gas	1,550,074	1,665,424	(1,053,696)	(987,005)	(1,232,655)	(797,044)	(1,135,852)	(864,040)	(987,736)	649,143	713,964	1,847,745	(631,678)
31	8081	Gas withdrawn from storage-Debit	7,184,512	3,885,976	2,868	0	0	3,675	0	0	7,021	1,366,450	2,506,972	4,613,245	19,570,719
32	8082	Gas delivered to storage-Credit	(13,314)	(19,576)	(2,019,077)	(2,027,059)	(2,178,815)	(2,188,765)	(1,844,395)	(1,859,175)	(1,911,809)	(39,571)	(23,111)	(2,702)	(14,127,370)
33	8120	Gas used for other utility operations-Credit	(2,016)	(1,413)	(679)	1,025	143	84	188	(391)	(695)	(1,182)	(1,047)	(3,931)	(9,914)
34	8580	Transmission and compression of gas by others	2,285,987	2,394,376	2,018,731	1,642,981	1,566,611	1,568,770	931,420	850,172	1,171,885	1,538,128	1,422,042	1,608,157	19,029,259
35	8140	Storage-Operation supervision and engineering	(285)	0	0	0	0	0	22	(6)	(6)	(6)	(6)	(6)	(293)
36	8160	Wells expenses	8,712	19,622	1,889	1,879	3,797	14,701	7,594	7,527	7,392	7,692	7,390	7,465	95,658
37	8170	Lines expenses	8,337	4,065	1,564	2,089	2,579	539	3,080	2,968	2,866	3,098	2,868	2,935	38,987
38	8180	Compressor station expenses	2,111	4,871	3,732	(260)	2,553	1,490	2,181	2,107	2,057	2,209	2,055	2,184	27,288
39	8190	Compressor station fuel and power	88	80	78	3	82	83	60	57	56	60	58	60	767
40	8200	Storage-Measuring and regulating station expenses	925	376	(51)	94	95	87	234	225	219	236	224	228	2,892
41	8210	Storage-Purification expenses	12,439	(1,435)	(239)	459	425	14,630	3,831	3,792	3,742	3,871	3,747	3,811	49,077
42	8240	Storage-Other expenses	651	31	25	53	20	0	102	99	99	105	99	114	1,398
43	8250	Storage well royalties	2,469	1,060	354	698	134	113	669	607	596	636	617	637	8,589
44	8310	Storage-Maintenance of structures and improvement	600	0	750	0	300	600	311	315	315	315	315	315	4,135
45	8340	Maintenance of compressor station equipment	18	654	759	512	(133)	0	251	242	240	256	239	269	3,307
46	8350	Maintenance of measuring and regulating station eq	1,062	(398)	0	536	(133)	173	207	199	191	207	191	192	2,428
47	8360	Processing-Maintenance of purification equipment	0	0	148	(21)	0	0	21	20	20	21	20	20	248
48	8370	Maintenance of other equipment													0
49	8410	Other storage expenses-Operation labor and expens	3,409	13,509	9,211	14,341	14,109	11,975	11,022	10,661	10,210	11,065	10,207	10,212	129,928
50	8520	Communication system expenses													0
51	8550	Other fuel and power for Compression	0	0	0	0	0	30	4	4	4	4	4	4	55
52	8560	Mains expenses	24,145	43,384	11,397	26,439	16,253	44,203	25,706	25,311	24,653	25,712	24,645	24,808	316,657
53	8570	Transmission-Measuring and regulating station expen	7,495	544	3,497	4,550	1,847	90	2,843	2,739	2,652	2,861	2,670	2,734	34,521
54	8630	Transmission-Maintenance of mains	0	215	897	(141)	1,240	804	505	486	467	506	467	467	5,912
55	8640	Transmission-Maintenance of compressor sta equipment													0
56	8650	Transmission-Maintenance of measuring and regulat	0	0	2,863	279	(177)	0	495	477	458	496	458	459	5,808
57	8700	Distribution-Operation supervision and engineering	108,924	123,894	87,336	96,211	106,036	139,540	85,750	90,007	85,220	89,920	85,932	85,019	1,183,789

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15	actual Jul-15	actual Aug-15	Forecasted Sep-15	Budgeted Oct-15	Budgeted Nov-15	Budgeted Dec-15	Budgeted Jan-16	Budgeted Feb-16	Total
58	8710	Distribution load dispatching	912	20	22	41	41	22	152	146	144	153	149	154	1,954
59	8711	Odorization	0	0	0	5,986	0	0	767	742	745	792	742	875	10,650
60	8720	Distribution-Compressor station labor and expenses													0
61	8740	Mains and Services Expenses	337,866	322,093	299,563	331,435	348,645	297,226	307,262	302,016	291,363	303,289	290,794	292,439	3,723,992
62	8750	Distribution-Measuring and regulating station expens	40,673	12,823	59,895	30,927	39,263	22,812	33,283	32,195	31,034	33,495	31,039	31,563	399,000
63	8760	Distribution-Measuring and regulating station expens	1,932	535	2,813	2,681	3,657	6,085	2,708	2,616	2,548	2,738	2,545	2,676	33,535
64	8770	Distribution-Measuring and regulating station expens	4,439	3,367	4,994	11,335	23,158	21,429	9,202	8,918	8,891	9,440	8,880	10,077	124,130
65	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	74,823	73,202	69,821	75,627	69,757	70,148	890,856
66	8790	Customer installations expenses	0	90	0	94	239	0	54	52	53	56	52	62	752
67	8800	Distribution-Other expenses	16,986	25,978	22,519	10,694	19,224	11,345	17,668	17,075	16,390	17,755	16,383	16,458	208,475
68	8810	Distribution-Rents	40,818	37,699	43,549	34,963	43,047	40,700	34,548	33,308	32,731	34,886	33,865	34,944	445,054
69	8850	Distribution-Maintenance supervision and engineering	37	185	185	140	0	304	233	169	184	189	169	169	1,964
70	8860	Distribution-Maintenance of structures and improvem	11,627	40	622	221	89	41	1,817	1,748	1,717	1,834	1,779	1,837	23,371
71	8870	Distribution-Maint of mains	6,567	1,572	7,189	2,092	4,112	3,429	3,814	3,487	3,377	3,607	3,377	3,402	46,026
72	8890	Maintenance of measuring and regulating station eq	183	177	0	0	0	3,405	483	467	469	498	467	550	6,698
73	8900	Maintenance of measuring and regulating station eq	0	458	4,685	488	341	0	766	740	743	791	741	873	10,626
74	8910	Maintenance of measuring and regulating station eq	0	6,515	1,049	670	5,815	280	1,899	1,872	1,876	1,944	1,874	2,058	25,852
75	8920	Maintenance of services	408	652	(5)	(26)	0	827	297	286	277	299	276	284	3,575
76	8930	Maintenance of meters and house regulators	7,219	6,050	6,481	9,382	11,681	12,950	8,991	8,659	8,312	9,008	8,312	8,316	105,361
77	8940	Distribution-Maintenance of other equipment	(939)	3,276	2,206	22,511	3,954	7,868	5,289	5,485	5,495	5,639	5,486	5,891	72,160
78	9020	Customer accounts-Meter reading expenses	91,879	121,879	107,089	114,825	114,278	98,163	91,904	93,768	91,734	93,869	91,595	91,786	1,202,768
79	9030	Customer accounts-Customer records and collection	29,218	33,171	42,346	35,784	32,200	22,339	31,821	31,227	29,831	32,310	29,754	29,867	379,870
80	9040	Customer accounts-Uncollectible accounts	116,325	24,247	19,571	175,706	19,482	19,404	19,354	23,326	28,927	38,324	43,791	35,865	564,322
81	9090	Customer service-Operating informational and instr	13,255	10,829	10,459	9,693	9,061	11,760	10,077	10,446	9,703	10,477	9,685	9,707	125,152
82	9100	Customer service-Miscellaneous customer service	0	0	0	0	0	85	21	19	12	8	26	11	184
83	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	22,043	22,627	19,257	19,713	23,333	19,119	257,747
84	9120	Sales-Demonstrating and selling expenses	4,838	2,655	3,218	3,011	5,680	6,680	6,359	5,826	3,590	2,508	8,550	3,361	56,175
85	9130	Sales-Advertising expenses	1,519	2,316	2,744	1,196	1,209	1,707	2,617	2,397	1,477	1,032	3,518	1,383	23,114
86	9200	A&G-Administrative & general salaries	12,708	12,580	10,884	10,341	11,471	10,422	11,448	11,026	10,583	11,469	10,583	10,583	134,098
87	9210	A&G-Office supplies & expense	2,050	374	(50)	1,059	784	291	474	569	475	530	574	479	7,610
88	9220	A&G-Administrative expense transferred-Credit	1,048,979	1,007,782	1,111,531	964,157	1,761,550	503,334	1,096,347	1,106,535	1,113,571	1,186,407	1,104,263	1,065,764	13,070,219
89	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	15,156	15,352	15,354	15,356	15,351	15,346	201,632
90	9240	A&G-Property insurance	14,569	13,796	13,775	12,965	12,828	12,683	979	679	679	679	679	679	84,991
91	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	17,281	17,720	17,753	17,792	17,691	17,583	232,181
92	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	192,558	165,889	160,406	174,046	158,905	156,015	2,194,044
93	9270	A&G-Franchise requirements	0	321	0	0	0	0	31	7	7	7	7	7	386
94	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	881	912	912	912	912	912	11,737
95	9302	Miscellaneous general expenses	2,044	8,530	350	634	3,425	11,200	2,556	809	4,083	1,066	6,017	1,564	42,278
96	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,269	1,262	1,061	1,021	1,002	1,071	1,039	1,073	13,647
97	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	120	36	196	50	287	74	2,010
98															
99		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	(1,242,739)	(\$1,731,569)	(\$3,335,900)	(\$4,965,490)	(\$5,560,306)	(\$5,128,274)	(\$22,051,844)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Base Period: Twelve Months Ended February 29, 2016

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual		actual		actual		actual		Forecasted		Budgeted		Budgeted		Budgeted		Budgeted		Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16							
		4091-410 Provision for income taxes	\$ 188,489	\$ 243,922	\$ 682,126	\$ 1,051,227	\$ 3,771,360	\$ (1,129,701)													\$ 4,807,422
1	4030	Depreciation Expense	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0	0	0	0	0	(0)
2	4081	Taxes other than income taxes, utility operating i	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	0	555	(230)	69	46	109	168	123	123	123	123	123	123	123	123	121	121	121	1,330
4	8700	Distribution-Operation supervision and engineerir	12,345	6,006	774	151	10,190	611	9,128	6,767	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	6,770	72,802
5	8740	Mains and Services Expenses	13,304	2,002	9,281	11,403	(1,565)	10,024	9,151	15,469	10,017	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	9,676	108,285
6	8780	Meter and house regulator expenses	(1,002)	0	0	0	0	0	(183)	(191)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(183)	(2,124)
7	8800	Distribution-Other expenses	0	11	0	517	40	0	105	128	127	127	127	127	127	127	127	127	127	127	1,311
8	9010	Customer accounts-Operation supervision	0	500	7,088	153	362	0	1,612	1,816	1,799	1,806	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	18,747
9	9030	Customer accounts-Customer records and collec	3,706	3,706	3,538	3,706	3,875	3,538	4,033	4,212	4,021	4,403	4,021	4,403	4,021	4,403	4,021	4,403	4,021	4,403	46,779
10	9100	Customer service-Miscellaneous customer servic	447	0	0	0	0	0	82	100	99	100	100	100	100	100	100	100	100	100	1,029
11	9120	Sales-Demonstrating and selling expenses	0	0	400	0	275	2,245	871	485	409	372	470	372	470	372	470	372	470	372	5,899
12	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,885,600)	(5,481,319)	(4,808,654)	(1,980,907)	(1,219,680)	(1,705,915)	(1,183,539)	(2,255,233)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(2,717,547)	(27,281,230)
13	9210	A&G-Office supplies & expense	1,249,144	1,505,038	1,602,764	1,774,936	1,683,391	1,837,310	2,076,217	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	2,006,138	2,006,138	2,006,138	2,006,138	2,006,138	2,006,138	22,396,921
14	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(82,411,661)
15	9230	A&G-Outside services employed	554,634	481,433	555,984	917,908	627,191	682,005	654,546	715,273	720,222	718,598	751,307	725,694	751,307	725,694	751,307	725,694	751,307	725,694	8,104,795
16	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,615	13,543	13,835	14,784	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	14,983	169,860
17	9250	A&G-Injuries & damages	1,556,100	514,912	557,022	1,557,219	1,560,234	1,644,853	1,598,700	1,705,929	1,726,834	1,730,048	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	1,726,834	17,605,519
18	9260	A&G-Employee pensions and benefits	3,191,077	3,057,681	2,761,670	8,736,017	6,882,905	1,762,802	3,496,496	3,363,742	3,701,921	3,791,339	3,812,051	3,643,470	48,201,172	48,201,172	48,201,172	48,201,172	48,201,172	48,201,172	48,201,172
19	9301	A&G-General advertising expense	0	0	0	49,000	0	0	5,429	4,445	4,209	9,286	6,155	6,082	6,082	6,082	6,082	6,082	6,082	6,082	84,606
20	9302	Miscellaneous general expenses	1,754,685	264,937	76,914	317,126	363,534	82,445	332,148	291,416	268,745	540,582	373,504	366,998	5,033,034	5,033,034	5,033,034	5,033,034	5,033,034	5,033,034	5,033,034
21	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	404,455	443,654	472,809	472,415	440,956	441,147	440,845	5,236,736	5,236,736	5,236,736	5,236,736	5,236,736	5,236,736	5,236,736
22	9320	A&G-Maintenance of general plant	53,285	43,332	80,000	52,073	16,688	31,285	58,824	69,425	60,937	62,351	60,060	58,880	647,139	647,139	647,139	647,139	647,139	647,139	647,139
23		Operating (Income)Loss*	\$42,374	(\$999,659)	(\$999,423)	\$4,950,667	(\$8,820,345)	\$3,667,443	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$2,848,369	\$2,848,369	\$2,848,369	\$2,848,369	\$2,848,369	\$2,848,369	\$2,848,369
24																					
25	9220	A&G-Administrative expense transferred-Credit	(7,204,503)	(6,106,733)	(6,844,689)	(6,008,452)	(14,931,070)	2,200,871	(6,723,910)	(7,827,802)	(7,366,140)	(8,272,202)	(7,032,001)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(6,295,030)	(82,411,661)
26		Allocation Factor to Kentucky	5.42%	5.48%	5.47%	5.48%	5.39%	5.00%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.35%
27		Total Allocated Amount	(\$90,748)	(\$34,652)	(\$74,633)	(\$329,559)	(\$805,469)	109,968	(\$353,515)	(\$411,554)	(\$387,281)	(\$434,918)	(\$369,714)	(\$330,967)	(\$4,413,042)	(\$4,413,042)	(\$4,413,042)	(\$4,413,042)	(\$4,413,042)	(\$4,413,042)	(\$4,413,042)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2
 Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	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	0	0	111	0	0	0	12	11	11	12	12	9	179
4	8740	Mains and Services Expenses	576	2,016	1,082	1,425	1,268	3,850	1,944	1,944	1,944	1,944	1,944	1,944	21,893
5	8800	Distribution-Other expenses	0	0	0	0	87	0	9	8	11	8	7	6	135
6	9010	Customer accounts-Operation supervision	492,128	506,969	484,014	513,244	517,441	482,175	486,014	492,955	471,502	516,119	475,750	468,585	5,906,895
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	848	0	67	66	63	73	72	55	1,044
8	9030	Customer accounts-Customer records and collections expenses	2,002,011	2,081,127	1,934,127	1,931,715	2,068,679	1,808,885	1,951,398	2,041,453	1,905,384	2,078,745	1,955,371	1,903,225	23,662,120
9	9200	A&G-Administrative & general salaries	397,662	345,242	332,031	327,602	368,879	374,651	357,552	365,100	349,088	381,127	349,065	349,065	4,295,063
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,387	250,285	218,205	219,028	274,115	216,051	208,814	6,618,110
11	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
12	9230	A&G-Outside services employed	45,898	39,095	61,428	49,207	408	68,225	23,494	18,406	17,979	27,199	17,906	17,884	367,128
13	9240	A&G-Property insurance	10,472	10,472	10,472	10,472	10,472	10,472	0	0	0	0	0	0	62,829
14	9250	A&G-Injuries & damages	0	263	0	0	0	0	22	16	16	25	16	16	375
15	9260	A&G-Employee pensions and benefits	1,082,828	1,057,005	1,090,779	1,030,067	1,252,830	951,298	1,049,931	1,013,617	984,006	1,053,202	962,214	959,195	12,466,971
16	9310	A&G-Rents	151,120	150,819	150,915	150,928	150,935	151,109	136,663	138,182	151,047	137,377	133,212	133,313	1,735,621
17	9320	A&G-Maintenance of general plant	3,000	3,319	8,400	144	4,236	1,236	11	59	13	52	56	10	20,538
18															
19		Operating (Income)Loss*	\$0	\$0	\$0	\$498	(\$498)	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0
20															
21	9220	A&G-Administrative expense transferred-Credit	(5,012,946)	(5,016,265)	(4,967,862)	(4,893,451)	(5,310,774)	(4,726,287)	(4,257,403)	(4,290,022)	(4,100,092)	(4,469,999)	(4,111,676)	(4,042,122)	(55,198,901)
22		Allocation Factor to Kentucky	5.73%	5.73%	5.74%	5.73%	5.74%	5.73%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.72%
23		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(243,194)	(245,057)	(234,208)	(255,338)	(234,869)	(230,896)	(3,159,308)
24															

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
			Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		4091-410 Provision for income taxes	2,841,006	3,329,272	89,773	(280,721)	(545,820)	612,234							6,045,744
1	4030	Depreciation Expense	(0)	(0)	0	(0)	0	0	0	0	0	0	0	0	(0)
2	4060	Amortization of gas plant acquisition adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating i	0	0	0	(0)	0	(0)	0	0	0	0	0	0	0
4	8170	Lines expenses	41	41	38	38	41	43	39	41	41	44	47	48	503
5	8180	Compressor station expenses	43	43	40	39	43	31	38	40	41	44	46	47	496
6	8190	Compressor station fuel and power	880	553	1,521	5	0	5	477	497	502	543	576	589	6,148
7	8210	Storage-Purification expenses	778	213	119	151	139	16	228	238	240	260	275	281	2,939
8	8240	Storage-Other expenses	58	40	15	5	0	0	19	20	20	22	23	23	244
9	8250	Storage well royalties	2,558	3,774	2,400	1,008	289	544	1,700	1,772	1,792	1,938	2,053	2,100	21,929
10	8560	Mains expenses	615	55	52	51	56	126	187	178	194	193	202	190	2,097
11	8570	Transmission-Measuring and regulating station e	82	82	77	75	83	86	78	81	82	89	94	96	1,006
12	8650	Transmission-Maintenance of me - Non-Inventor	0	0	0	0	0	16	4	2	6	3	6	4	40
13	8700	Distribution-Operation supervision and engineer	275,478	270,493	291,758	254,036	320,552	247,207	406,081	346,617	405,653	378,851	401,050	405,792	4,003,568
14	8711	Odorization	7,998	16,845	0	157	0	4,310	7,135	4,211	11,063	5,975	11,439	6,638	75,770
15	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	622	186	507	141	1,758	452	54,553
16	8750	Distribution-Measuring and regulating station ex	271	517	1,497	2,584	292	6,783	11,519	10,344	12,956	10,928	13,162	10,986	81,839
17	8760	Distribution-Measuring and regulating station ex	0	0	0	720	0	0	175	103	272	147	281	163	1,861
18	8770	Distribution-Measuring and regulating station ex	572	16	15	3,591	0	0	932	803	912	869	972	894	9,575
19	8800	Distribution-Other expenses	0	0	504	0	0	0	120	106	172	95	118	87	1,202
20	8810	Distribution-Rents	25,712	27,868	22,685	24,793	23,790	25,854	24,230	25,256	25,540	27,626	29,257	29,925	312,536
21	9010	Customer accounts-Operation supervision	0	0	5,000	0	0	0	1,454	694	1,508	658	2,239	3,440	14,992
22	9030	Customer accounts-Customer records and collec	261,150	262,591	235,446	239,238	222,692	220,918	314,343	288,463	274,149	299,979	293,961	302,814	3,215,744
23	9100	Customer service-Miscellaneous customer servi	81	7	0	0	61	73	64	31	67	29	99	152	664
24	9110	Sales-Supervision	8,144	11,939	8,546	15,854	9,151	9,860	13,671	13,023	14,700	13,128	12,988	12,000	143,003
25	9120	Sales-Demonstrating and selling expenses	139	0	0	0	0	0	40	19	42	18	62	95	416
26	9130	Sales-Advertising expenses	0	0	2,321	150	0	0	719	343	745	325	1,106	1,700	7,408
27	9200	A&G-Administrative & general salaries	(4,567)	(4,657)	(5,150)	(4,164)	(4,789)	(3,965)	(284)	(4,688)	6,168	2,090	(9,840)	202	(33,643)
28	9210	A&G-Office supplies & expense	0	580	358	46	2,250	(1)	730	652	750	650	695	644	7,354
29	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
30	9230	A&G-Outside services employed	22,567	12,254	15,854	9,836	0	16,709	16,876	15,430	14,651	16,042	15,780	16,284	172,284
31	9240	A&G-Property insurance	(668)	(828)	(800)	(874)	(837)	(887)	(9,035)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(48,790)
32	9250	A&G-Injuries & damages	25,271	14,118	24,050	23,672	23,974	72,438	69,119	57,886	56,710	59,314	56,639	56,691	539,881
33	9260	A&G-Employee pensions and benefits	113,471	149,784	293,007	137,531	709,529	81,144	141,759	149,340	167,812	178,522	183,552	172,359	2,477,811
34	9302	Miscellaneous general expenses	7,323	7,244	15,964	7,244	7,244	7,244	14,743	11,737	12,128	19,056	6,224	8,794	124,944
35	9310	A&G-Rents	12	5	5	5	5	5	6	6	7	7	7	8	80
37		Operating (Income)Loss*	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)	\$0	\$0
39	9220	A&G-Administrative expense transferred-Credit	(755,678)	(785,580)	(919,771)	(721,490)	(1,326,377)	(697,810)	(1,017,790)	(916,521)	(1,002,398)	(1,010,688)	(1,017,875)	(1,026,475)	(11,198,453)
40		Allocation Factor to Kentucky	49.10%	49.10%	49.10%	49.10%	49.10%	49.10%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(371,038)	(385,720)	(451,607)	(354,252)	(651,251)	(342,625)	(499,638)	(449,924)	(492,082)	(496,151)	(499,680)	(503,901)	(5,497,869)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4091	Provision for Federal & State Income Taxes	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 929,312	\$ 11,151,747
2															
3	4030	Depreciation Expense	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	1,616,335	19,396,020
4	4060	Amortization of gas plant acquisition adjustments	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	48,446
5	4081	Taxes other than income taxes, utility operating incor	474,079	496,684	477,533	475,466	530,427	515,123	479,903	538,469	491,713	499,474	594,133	527,217	6,100,220
6	4800	Residential sales	(4,201,269)	(3,877,378)	(3,821,141)	(3,845,344)	(4,867,277)	(8,345,706)	(12,478,367)	(14,143,816)	(13,587,612)	(12,857,075)	(8,294,819)	(5,503,226)	(95,823,030)
7	4805	Unbilled Residential Revenue													
8	4811	Commercial Revenue	(1,840,387)	(1,721,803)	(1,690,360)	(1,697,937)	(2,075,771)	(3,426,762)	(5,072,886)	(5,747,048)	(5,642,685)	(5,127,401)	(3,455,973)	(2,363,431)	(39,862,445)
9	4812	Industrial Revenue	(248,583)	(152,993)	(213,968)	(170,704)	(236,478)	(306,081)	(575,973)	(753,210)	(591,798)	(960,768)	(361,429)	(308,541)	(4,880,527)
10	4815	Unbilled Comm Revenue													
11	4816	Unbilled Industrial Revenue													
12	4820	Other Sales to Public Authorities	(263,073)	(238,326)	(230,069)	(239,375)	(334,522)	(637,714)	(992,385)	(1,141,047)	(1,085,111)	(1,031,153)	(619,398)	(377,456)	(7,189,609)
13	4825	Unbilled Public Authority Revenue													
14	4870	Forfeited discounts	(64,359)	(50,431)	(45,693)	(45,925)	(46,254)	(58,212)	(99,268)	(148,252)	(168,155)	(162,432)	(152,013)	(98,892)	(1,140,887)
15	4880	Miscellaneous service revenues	(53,147)	(52,352)	(49,875)	(61,445)	(120,749)	(125,695)	(56,798)	(53,861)	(48,764)	(61,274)	(55,115)	(56,750)	(795,825)
16	4893	Revenue-Transportation Commercial	(1,054,710)	(1,013,351)	(1,068,159)	(1,050,911)	(1,190,909)	(1,319,363)	(1,329,061)	(1,424,543)	(1,335,401)	(1,140,628)	(1,335,401)	(1,092,902)	(14,493,604)
17	4950	Other Gas Revenue	(198,244)	(198,681)	(207,454)	(197,357)	(213,503)	(225,558)	(235,550)	(252,289)	(241,811)	(227,857)	(214,960)	(205,466)	(2,618,728)
18	7560	Field measuring and regulating station expenses	9	9	9	9	9	8	8	8	8	9	10	8	104
19	7590	Production and gathering-Other	-	-	-	-	-	-	-	-	-	-	-	-	0
20	8001	Intercompany Gas Well-head Purchases	0	0	0	0	0	0	146,919	89,604	396,305	213,051	463,205	0	1,309,084
21	8010	Natural gas field line purchases	6,176	5,937	5,505	7,191	4,298	5,579	5,021	4,954	3,351	9,364	13,725	10,889	81,990
22	8040	Natural gas city gate purchases	4,473,767	4,984,370	4,042,076	4,203,499	4,164,916	5,146,802	4,766,798	3,835,235	2,330,260	3,864,090	2,470,964	10,347,909	54,630,686
23	8050	Other purchases	(939)	(2,611)	(1,609)	(226)	(16)	(22)	0	0	(225)	23,721	(17)	(1,417)	16,638
24	8051	PGA for Residential	1,077,682	855,625	725,666	729,239	945,871	3,023,340	6,572,939	8,091,637	8,181,533	9,502,782	7,190,471	3,129,854	50,028,638
25	8052	PGA for Commercial	821,095	762,193	677,880	770,337	948,827	1,354,891	2,837,329	3,562,543	3,612,688	4,126,388	3,440,146	1,899,794	24,814,110
26	8053	PGA for Industrial	296,793	180,737	216,320	145,184	199,457	227,314	431,076	531,439	530,543	760,217	625,193	571,070	4,715,343
27	8054	PGA for Public Authorities	168,726	139,479	120,600	144,479	173,663	297,441	619,686	765,820	791,196	895,267	751,961	480,781	5,349,099
28	8058	Unbilled PGA Cost	(251,539)	(230,243)	(2,464)	(44,132)	676,622	2,069,022	1,394,961	990,426	447,999	(3,054,216)	(5,135,996)	(2,376,599)	(5,516,159)
29	8059	PGA Offset to Unrecovered Gas Cost	(3,017,104)	(3,071,813)	(2,652,088)	(1,969,542)	(2,129,997)	(3,343,034)	(8,614,118)	(8,788,003)	(10,927,966)	(12,369,994)	(14,846,414)	(8,412,086)	(80,142,159)
30	8060	Exchange gas	(1,052,382)	(1,294,140)	(786,058)	(1,242,348)	(945,739)	(1,038,646)	682,621	750,798	1,877,942	1,163,165	2,500,077	(1,949,963)	(1,334,672)
31	8081	Gas withdrawn from storage-Debit	0	0	3,625	0	0	7,383	1,436,320	2,636,310	4,688,639	5,391,206	5,833,493	5,308	20,002,883
32	8082	Gas delivered to storage-Credit	(2,161,327)	(2,287,494)	(2,158,597)	(2,017,323)	(2,034,967)	(2,010,349)	(41,612)	(24,304)	(2,746)	(9,991)	(29,387)	(3,736,489)	(16,514,585)
33	8120	Gas used for other utility operations-Credit	1,093	150	83	205	(428)	(731)	(1,243)	(1,101)	(3,995)	(1,513)	(2,121)	(1,256)	(10,856)
34	8580	Transmission and compression of gas by others	1,751,808	1,665,751	1,547,148	1,018,748	941,504	1,232,286	1,617,451	1,495,406	1,634,439	1,715,389	3,594,354	3,735,850	21,950,135
35	8140	Storage-Operation supervision and engineering	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(73)
36	8160	Wells expenses	7,724	7,584	7,771	7,655	7,629	7,490	7,799	7,488	7,563	7,910	7,636	7,757	92,007
37	8170	Lines expenses	3,076	2,972	3,097	3,022	3,043	2,939	3,177	2,941	3,008	3,156	2,959	3,046	36,435
38	8180	Compressor station expenses	2,324	2,267	2,222	2,206	2,146	2,095	2,249	2,092	2,221	2,224	2,131	2,150	26,327
39	8190	Compressor station fuel and power	58	58	55	61	57	56	60	58	60	56	58	59	697
40	8200	Storage-Measuring and regulating station expenses	226	222	226	233	229	222	239	226	231	226	226	231	2,740
41	8210	Storage-Purification expenses	3,933	3,882	3,905	3,888	3,829	3,777	3,909	3,781	3,846	3,956	3,870	3,904	46,480
42	8240	Storage-Other expenses	122	122	105	111	99	99	105	99	114	101	103	99	1,278
43	8250	Storage well royalties	609	609	587	644	607	596	636	637	589	617	620	620	7,368
44	8310	Storage-Maintenance of structures and improvement	321	321	321	321	315	315	315	315	315	326	326	326	3,834
45	8340	Maintenance of compressor station equipment	292	287	259	264	244	242	259	241	271	252	249	245	3,106
46	8350	Maintenance of measuring and regulating station eq.	200	192	207	200	205	197	213	197	213	197	205	205	2,424
47	8360	Processing-Maintenance of purification equipment	20	20	21	20	21	20	22	20	22	20	21	21	248
48	8370	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-	0
49	8410	Other storage expenses-Operation labor and expens	10,646	10,222	11,056	10,640	10,977	10,513	11,394	10,510	10,515	11,389	10,525	10,950	129,336
50	8520	Communication system expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
51	8550	Other fuel and power for Compression	4	4	4	4	4	4	4	4	4	4	4	4	50
52	8560	Mains expenses	25,813	25,591	26,018	25,693	25,641	24,969	26,055	24,962	25,124	26,323	25,889	25,763	307,841
53	8570	Transmission-Measuring and regulating station expen	2,820	2,740	2,823	2,807	2,797	2,708	2,922	2,726	2,790	2,820	2,739	2,809	33,552
54	8630	Transmission-Maintenance of mains	486	467	506	486	501	481	521	481	481	521	481	501	5,910
55	8640	Transmission-Maintenance of compressor sta equipr	-	-	-	-	-	-	-	-	-	-	-	-	0
56	8650	Transmission-Maintenance of measuring and regulat	478	459	496	477	491	472	511	471	472	511	472	491	5,802
57	8700	Distribution-Operation supervision and engineering	88,762	86,603	88,417	90,659	91,586	86,736	91,562	87,448	86,834	90,440	89,515	88,078	1,066,340
58	8710	Distribution load dispatching	147	147	141	155	146	144	153	149	154	142	149	149	1,775

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account
 Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(c)2.2
 Schedule C-2.2

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

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Jul-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
59	8711	Odorization	\$ 964	\$ 959	\$ 806	\$ 842	\$ 742	\$ 745	\$ 792	\$ 742	\$ 875	\$ 764	\$ 779	\$ 743	\$ 9,754
60	8720	Distribution-Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-	0
61	8740	Mains and Services Expenses	308,018	309,350	309,025	308,304	305,315	294,529	305,720	293,960	295,606	309,842	312,463	302,217	3,653,350
62	8750	Distribution-Measuring and regulating station expens	33,014	31,901	33,473	32,590	33,020	31,826	34,353	31,830	32,355	34,190	32,039	33,000	393,588
63	8760	Distribution-Measuring and regulating station expens	2,838	2,762	2,753	2,718	2,670	2,599	2,793	2,727	2,769	2,637	2,637	2,675	32,536
64	8770	Distribution-Measuring and regulating station expens	10,915	10,822	9,535	9,853	8,954	8,926	9,479	8,915	10,113	9,217	9,267	8,998	114,996
65	8780	Meter and house regulator expenses	73,280	70,556	75,353	72,950	75,233	71,771	77,740	71,707	72,097	77,478	72,134	74,600	884,900
66	8790	Customer installations expenses	68	68	57	59	52	53	56	52	62	54	55	52	689
67	8800	Distribution-Other expenses	17,179	16,512	17,737	17,105	17,570	16,864	18,269	16,857	16,932	18,232	16,884	17,536	207,678
68	8810	Distribution-Rents	33,472	33,477	32,290	35,343	33,308	32,731	34,886	33,865	34,944	32,391	33,900	34,061	404,667
69	8850	Distribution-Maintenance supervision and engineering	199	179	179	200	169	184	189	189	169	189	193	179	2,200
70	8860	Distribution-Maintenance of structures and improvem	1,755	1,755	1,691	1,858	1,748	1,717	1,834	1,779	1,837	1,696	1,778	1,787	21,234
71	8870	Distribution-Maint of mains	3,540	3,429	3,620	3,517	3,670	3,456	3,693	3,456	3,481	3,706	3,481	3,588	42,538
72	8890	Maintenance of measuring and regulating station eqt	606	603	507	530	467	469	498	467	550	481	490	467	6,135
73	8900	Maintenance of measuring and regulating station eqt	962	957	804	840	740	743	791	741	873	763	777	741	9,733
74	8910	Maintenance of measuring and regulating station eqt	2,194	2,188	1,975	2,029	1,872	1,876	1,944	1,874	2,058	1,930	1,952	1,903	23,795
75	8920	Maintenance of services	299	289	300	292	294	284	307	283	291	305	286	294	3,522
76	8930	Maintenance of meters and house regulators	8,666	8,318	9,008	8,662	8,918	8,561	9,277	8,560	8,564	9,276	8,562	8,918	105,292
77	8940	Distribution-Maintenance of other equipment	6,226	6,211	5,743	5,854	5,485	5,495	5,639	5,486	5,891	5,656	5,711	5,601	69,009
78	9020	Customer accounts-Meter reading expenses	94,392	93,514	94,732	94,174	94,424	92,364	94,552	92,225	92,416	96,578	95,089	95,556	1,130,015
79	9030	Customer accounts-Customer records and collection	31,212	30,029	32,081	31,031	32,093	30,662	33,211	30,586	30,699	32,989	30,688	31,744	377,024
80	9040	Customer accounts-Uncollectible accounts	21,186	20,401	21,087	20,693	26,046	38,673	42,568	43,060	38,650	22,456	4,938	13,668	313,426
81	9090	Customer service-Operating informational and instrux	10,215	9,886	10,337	10,217	10,694	9,941	10,735	9,923	9,945	10,648	10,167	10,269	122,978
82	9100	Customer service-Miscellaneous customer service	8	13	9	20	19	12	8	28	11	18	15	19	179
83	9110	Sales-Supervision	19,322	19,932	19,555	22,208	23,020	19,634	20,123	23,710	19,497	22,479	20,805	21,975	252,261
84	9120	Sales-Demonstrating and selling expenses	2,509	3,860	2,685	6,055	5,826	3,590	2,508	8,550	3,361	5,541	4,469	5,663	54,618
85	9130	Sales-Advertising expenses	1,032	1,588	1,105	2,492	2,397	1,477	1,032	3,518	1,383	2,280	1,839	2,330	22,474
86	9200	A&G-Administrative & General Salaries	11,026	10,583	11,469	11,026	11,357	10,900	11,813	10,900	10,900	11,813	10,900	11,357	134,044
87	9210	A&G-Office supplies & expense	543	543	567	898	569	475	530	574	479	488	541	642	6,848
88	9220	A&G-Administrative expense transferred-Credit	1,113,359	1,294,540	1,028,570	1,130,412	1,142,712	1,147,478	1,224,854	1,138,170	1,099,672	1,264,804	1,121,618	1,319,288	14,025,277
89	9230	A&G-Outside services employed	15,640	15,639	15,639	15,638	15,352	15,354	15,356	15,351	15,346	15,870	15,870	15,870	186,924
90	9240	A&G-Property insurance	679	679	679	684	679	679	679	679	679	679	679	679	8,157
91	9250	A&G-Injuries & damages	17,884	17,864	17,875	17,866	17,721	17,755	17,794	17,692	17,584	18,144	18,143	18,147	214,469
92	9260	A&G-Employee pensions and benefits	161,470	154,646	167,602	161,376	196,556	189,840	205,946	188,338	185,449	199,588	184,515	192,271	2,187,599
93	9270	A&G-Franchise requirements	7	7	7	7	7	7	7	7	7	7	7	7	83
94	9280	A&G-Regulatory commission expenses	929	929	929	929	912	912	912	912	912	943	943	943	11,106
95	9302	Miscellaneous general expenses	870	928	1,261	6,168	809	4,083	1,056	6,017	1,564	935	6,293	757	30,750
96	9310	A&G-Rents	1,025	1,025	987	1,085	1,021	1,002	1,071	1,039	1,073	990	1,038	1,043	12,399
97	9320	A&G-Maintenance of general plant	41	43	60	295	36	196	50	287	74	42	302	34	1,458
98		Operating (Income)Loss*	(\$1,559,864)	(\$1,158,560)	(\$1,411,395)	(\$1,263,479)	(\$1,757,705)	(\$3,126,381)	(\$4,539,061)	(\$5,393,852)	(\$4,954,745)	(\$5,047,312)	(\$3,029,759)	(\$1,768,394)	(\$23,878,759)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 002 Only
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	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 i	0	0	0	0	0	0	0	0	0	0	0	0	0
3	8560	Mains expenses	132	129	123	148	123	122	122	123	120	129	126	131	1,528
4	8700	Distribution-Operation supervision and engineerin	7,217	7,056	6,750	8,022	6,768	6,717	6,771	6,730	6,616	7,095	6,894	7,182	83,818
5	8740	Mains and Services Expenses	9,676	9,676	11,380	9,686	15,469	10,017	9,676	9,846	9,676	11,919	9,966	9,676	126,663
6	8780	Meter and house regulator expenses	(191)	(183)	(200)	(191)	(197)	(188)	(206)	(188)	(188)	(206)	(188)	(197)	(2,323)
7	8800	Distribution-Other expenses	127	127	129	127	128	127	127	128	127	127	128	127	1,528
8	9010	Customer accounts-Operation supervision	1,818	1,818	1,822	1,843	1,816	1,799	1,806	1,807	1,804	1,811	1,816	1,823	21,783
9	9030	Customer accounts-Customer records and collec	4,212	4,021	4,403	4,212	4,338	4,141	4,535	4,141	4,141	4,535	4,141	4,338	51,158
10	9100	Customer service-Miscellaneous customer servic	99	100	101	99	100	99	100	100	100	99	100	100	1,198
11	9120	Sales-Demonstrating and selling	372	449	372	419	485	409	372	470	372	419	449	372	4,961
12	9200	A&G-Administrative & general salaries	(1,563,168)	(1,418,855)	(1,502,303)	(1,381,389)	(1,113,131)	(1,604,203)	(1,072,154)	(2,153,521)	(2,615,835)	(1,727,269)	(1,578,858)	(1,513,395)	(19,244,080)
13	9210	A&G-Office supplies & expense	2,086,488	2,231,430	2,018,341	2,105,914	2,380,748	2,078,661	2,124,420	2,078,153	2,006,138	2,112,072	2,132,958	2,115,904	25,471,227
14	9220	A&G-Administrative expense transferred-Credit	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	(94,584,543)
15	9230	A&G-Outside services employed	732,163	712,665	709,033	764,731	715,273	720,222	718,598	751,307	725,694	797,087	721,253	704,911	8,772,936
16	9240	A&G-Property insurance	14,998	14,998	14,998	14,998	14,784	14,983	14,983	14,983	14,983	14,998	14,998	14,998	179,705
17	9250	A&G-Injuries & damages	1,730,115	1,728,509	1,731,722	1,730,115	1,708,579	1,729,321	1,732,860	1,729,321	1,729,321	1,734,536	1,730,996	1,732,765	20,748,157
18	9260	A&G-Employee pensions and benefits	3,485,880	5,928,260	2,353,031	2,296,595	3,453,316	3,785,974	3,886,433	3,896,104	3,727,524	3,774,699	3,525,493	6,348,612	46,461,920
19	9301	A&G-General advertising expense	7,926	3,549	3,490	6,269	4,445	4,209	9,286	6,155	6,082	37,418	4,409	3,432	96,670
20	9302	Miscellaneous general expenses	467,404	238,435	225,789	378,834	291,416	268,745	540,582	373,504	366,998	2,049,451	278,995	233,888	5,713,841
21	9310	A&G-Rents	440,989	440,764	440,739	441,296	472,809	472,415	440,956	441,147	440,845	441,581	440,968	444,791	5,359,300
22	9320	A&G-Maintenance of general plant	60,546	60,375	59,864	60,570	69,425	60,937	62,351	60,060	58,880	60,112	62,173	59,262	734,555
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	(7,486,805)	(9,963,321)	(6,079,583)	(6,442,296)	(8,026,694)	(7,554,507)	(8,481,620)	(7,220,368)	(6,483,398)	(9,320,613)	(7,356,818)	(10,168,520)	
26		Allocation Factor to Kentucky	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	5.26%	
27		Total Allocated Amount	(393,625)	(523,830)	(319,639)	(338,709)	(422,011)	(397,185)	(445,929)	(379,617)	(340,870)	(490,039)	(386,791)	(534,619)	(4,972,866)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 012 Only
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2.2

Schedule C-2.2

Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	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	10	13	12	11	11	11	12	12	9	10	12	12	137
4	8740	Mains and Services Expenses	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	23,331
5	8800	Distribution-Other expenses	8	24	1	2	8	11	8	7	6	6	7	18	107
6	9010	Customer accounts-Operation supervision	490,957	476,661	517,560	494,850	506,935	484,868	530,713	489,115	481,950	524,370	487,785	509,311	5,995,075
7	9020	Customer accounts-Meter reading expenses	59	74	73	66	66	63	73	72	55	57	72	73	802
8	9030	Customer accounts-Customer records and collections	1,989,557	1,956,433	2,077,808	1,991,861	2,100,529	1,961,865	2,140,416	2,011,853	1,959,706	2,138,458	2,012,052	2,051,187	24,391,725
9	9200	A&G-Administrative & general salaries	364,911	349,070	380,938	365,100	376,047	359,555	392,555	359,532	359,532	392,557	359,539	376,041	4,435,378
10	9210	A&G-Office supplies & expense	225,750	228,799	228,538	208,903	218,205	219,028	274,115	216,051	208,814	222,687	218,609	221,347	2,690,846
11	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
12	9230	A&G-Outside services employed	22,709	20,143	22,899	17,694	18,406	17,979	27,199	17,906	17,884	19,912	17,333	16,912	236,976
13	9240	A&G-Property insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
14	9250	A&G-Injuries & damages	18	16	18	16	16	16	25	16	16	18	16	16	207
15	9260	A&G-Employee pensions and benefits	1,009,770	1,054,257	1,019,900	982,265	1,097,736	1,064,430	1,141,016	1,042,639	1,039,619	1,134,520	1,045,911	1,149,943	12,782,006
16	9310	A&G-Rents	133,437	137,342	139,578	138,231	138,182	151,047	137,377	133,212	133,313	139,099	138,741	133,265	1,652,824
17	9320	A&G-Maintenance of general plant	11	10	25	11	59	13	52	56	10	11	53	58	372
18															
19		Operating (Income)/Loss*	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	(\$0)	(\$0)
20															
21	9220	A&G-Administrative expense transferred-Credit	(4,239,140)	(4,224,786)	(4,389,295)	(4,200,957)	(4,458,145)	(4,260,831)	(4,645,506)	(4,272,415)	(4,202,860)	(4,573,650)	(4,282,076)	(4,460,128)	(52,209,787)
22		Allocation Factor to Kentucky	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%	5.71%
23		Total Allocated Amount	(242,150)	(241,330)	(250,728)	(239,969)	(254,661)	(243,389)	(265,363)	(244,051)	(240,078)	(261,258)	(244,603)	(254,774)	(2,982,355)

*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. 2015-00343
 Monthly Jurisdictional Operating Income by FERC Account, Div 091 Only
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2.2
 Schedule C-2.2
 Witness: Waller, Smith

Line No.	Acct No.	Account Description	Forecasted Jun-16	Forecasted Aug-16	Forecasted Aug-16	Forecasted Sep-16	Forecasted Oct-16	Forecasted Nov-16	Forecasted Dec-16	Forecasted Jan-17	Forecasted Feb-17	Forecasted Mar-17	Forecasted Apr-17	Forecasted May-17	Total
1	4030	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
3	4081	Taxes other than income taxes, utility operating i	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8170	Lines expenses	43	43	43	42	41	41	44	47	48	49	49	45	536
5	8180	Compressor station expenses	43	42	43	41	40	41	44	46	47	48	49	45	529
6	8190	Compressor station fuel and power	531	523	529	514	497	502	543	576	589	599	603	552	6,558
7	8210	Storage-Purification expenses	254	250	253	246	238	240	260	275	281	286	288	264	3,135
8	8240	Storage-Other expenses	21	21	21	20	20	20	22	23	23	24	24	22	261
9	8250	Storage well royalties	1,893	1,866	1,886	1,833	1,772	1,792	1,938	2,053	2,100	2,137	2,152	1,968	23,389
10	8560	Mains expenses	181	185	202	190	181	197	197	206	193	204	202	215	2,353
11	8570	Transmission-Measuring and regulating station e	87	86	87	84	81	82	89	94	96	98	99	90	1,073
12	8650	Transmission-Maintenance of me - Non-Inventor	2	4	5	4	2	6	3	6	4	3	5	7	51
13	8700	Distribution-Operation supervision and engineer	390,818	355,406	397,637	406,093	352,451	411,222	384,949	406,620	411,361	394,925	378,236	423,101	4,712,818
14	8711	Odorization	3,871	7,416	9,624	7,522	4,211	11,063	5,975	11,439	6,638	6,405	9,285	13,796	97,245
15	8740	Mains and Services Expenses	136	759	343	623	186	507	141	1,758	452	632	683	1,552	7,772
16	8750	Distribution-Measuring and regulating station ex	10,247	11,684	12,791	11,735	10,344	12,956	10,928	13,162	10,986	10,951	12,553	14,305	142,641
17	8760	Distribution-Measuring and regulating station ex	95	182	236	185	103	272	147	281	163	157	228	339	2,389
18	8770	Distribution-Measuring and regulating station ex	803	878	916	1,356	803	912	869	972	894	898	910	997	11,207
19	8800	Distribution-Other expenses	104	103	89	126	106	172	95	118	87	100	108	103	1,311
20	8810	Distribution-Rents	26,975	26,596	26,886	26,119	25,256	25,540	27,626	29,257	29,925	30,456	30,676	28,046	333,357
21	9010	Customer accounts-Operation supervision	1,394	670	2,301	696	694	1,508	658	2,239	3,440	625	903	2,642	17,769
22	9030	Customer accounts-Customer records and collect	291,192	290,351	288,685	472,793	288,923	274,588	300,461	294,401	303,253	308,097	288,149	285,725	3,686,617
23	9100	Customer service-Miscellaneous customer servit	62	30	102	31	31	67	29	99	152	28	40	117	787
24	9110	Sales-Supervision	12,955	12,497	12,930	13,702	13,311	14,975	13,429	13,264	12,275	13,579	12,938	13,252	159,108
25	9120	Sales-Demonstrating and selling expenses	39	19	64	19	19	42	18	62	95	17	25	73	493
26	9130	Sales-Advertising expenses	689	331	1,137	344	343	745	325	1,106	1,700	309	446	1,305	8,780
27	9200	A&G-Administrative & general salaries	(2,701)	571	1,356	43	(4,688)	6,168	2,090	(9,840)	202	1,319	82	(1,053)	(6,449)
28	9210	A&G-Office supplies & expense	653	654	633	995	652	750	650	695	644	672	657	642	8,296
29	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
30	9230	A&G-Outside services employed	15,585	15,577	15,404	25,851	15,430	14,651	16,042	15,780	16,284	16,476	15,426	15,250	197,756
31	9240	A&G-Property insurance	(7,358)	(7,388)	(7,356)	(7,358)	(6,911)	(7,030)	(6,900)	(6,999)	(7,022)	(7,404)	(7,370)	(7,358)	(86,453)
32	9250	A&G-Injuries & damages	58,921	57,548	60,364	58,915	68,022	65,943	70,353	65,872	65,924	71,519	66,729	69,059	779,170
33	9260	A&G-Employee pensions and benefits	153,608	291,981	84,672	82,943	165,448	182,485	196,066	198,226	187,032	186,303	170,801	202,586	2,102,151
34	9302	Miscellaneous general expenses	11,716	9,486	21,495	18,199	11,737	12,128	19,056	6,224	8,794	6,113	13,629	11,733	150,309
35	9310	A&G-Rents	7	7	7	7	6	7	7	7	8	8	8	7	85
36															
37		Operating (Income)/Loss*	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	(\$0)	\$0	(\$0)	\$0
38															
39	9220	A&G-Administrative expense transferred-Credit	(972,863)	(1,078,374)	(933,385)	(1,123,912)	(949,351)	(1,032,591)	(1,046,154)	(1,048,069)	(1,056,669)	(1,045,634)	(998,613)	(1,079,427)	(12,365,044)
40		Allocation Factor to Kentucky	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%
41		Total Allocated Amount	(477,583)	(529,379)	(458,203)	(551,734)	(466,041)	(506,904)	(513,562)	(514,502)	(518,724)	(513,306)	(490,224)	(529,896)	(6,070,057)

*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. 2015-00343
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(c)2.3
 Schedule C-2.3 B
 Witness: Waller

Line No.	Description	actual	actual	actual	actual	actual	actual	Forecasted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Total
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	
Div 009														
1	FICA	\$ 30,160	\$ 18,102	\$ 50,136	\$ 14,664	\$ 18,263	\$ 19,092	\$ 19,009	\$ 58,083	\$ 54,996	\$ 20,426	\$ 52,700	\$ 32,202	\$ 385,833
2	FUTA	\$ (235)	\$ (82)	\$ 9	\$ 11	\$ 2	\$ 1	\$ (37)	\$ (109)	\$ (107)	\$ (40)	\$ (103)	\$ (63)	(751)
3	SUTA	\$ 1,801	\$ (874)	\$ (12)	\$ 28	\$ 10	\$ 7	\$ 121	\$ 358	\$ 351	\$ 130	\$ 336	\$ 206	2,463
4	Payroll Tax Projects	\$ -	\$ 83	\$ 249	\$ 75	\$ 99	\$ (326)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	180
5	Ad Valorem - Accrual	\$355,588	\$ 355,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$ 475,588	\$395,588	\$395,588	\$395,588	\$395,588	\$395,588	5,067,058
6	Dot Transmission User Tax	\$ -	\$ 63,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	63,870
7	Taxes Property and Other	\$ 70	\$ 50,946	\$ 36	\$ -	\$ 17,415	\$ 192	\$ 76	\$ 14,234	\$ 55	\$ 600	\$ 25,776	\$ 227	109,627
8	Public Service Commission Assessment	\$ 26,510	\$ 26,510	\$ 26,510	\$ 26,510	\$ 31,189	\$ 31,189	\$ 28,037	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	\$ 31,189	352,399
9	Allocation for taxes other CSC	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	166,639
10	Allocation from taxes other SS	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	180,269
11	Allocation from taxes other Gen Office	\$ 10,439	\$ 8,686	\$ 15,609	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	109,961
12														
13	Total	\$455,464	\$ 551,122	\$ 603,830	\$ 554,650	\$ 583,075	\$ 562,688	\$ 557,509	\$532,755	\$517,484	\$483,306	\$540,899	\$494,761	\$ 6,437,545
14														
Div 002														
16	FICA	\$246,064	\$ 223,116	\$ 272,952	\$ 217,850	\$ 223,831	\$ 198,393	\$ 175,303	\$193,085	\$193,085	\$193,085	\$193,085	\$193,085	\$ 2,522,935
17	FUTA	\$ 294	\$ (298)	\$ 400	\$ 170	\$ 177	\$ 156	\$ 114	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	1,638
18	SUTA	\$ 3,331	\$ (586)	\$ 631	\$ 628	\$ 492	\$ 589	\$ 642	\$ 708	\$ 708	\$ 708	\$ 708	\$ 708	9,245
19	Ad Valorem	\$ 45,000	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	\$ 71,000	870,000
20	Benefit Load Projects	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45
21	Taxes Property And Other	\$ -	\$ 59	\$ -	\$ (1)	\$ 24,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24,524
22														
23	Total Tax Other Than Income Tax	\$294,689	\$ 267,291	\$ 358,982	\$ 303,647	\$ 334,010	\$ 284,119	\$ 261,060	\$264,918	\$264,918	\$264,918	\$264,918	\$264,918	\$ 3,428,387
24														
25	Allocation Factor to Kentucky Mid-States (Div 091)								10.71%	10.71%	10.71%	10.71%	10.71%	
26	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
27														
28	Total Allocated Amount	\$ 15,497	\$ 14,056	\$ 18,877	\$ 15,968	\$ 17,564	\$ 14,941	\$ 13,725	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	\$ 13,928	180,269
29														
Div 012														
31	FICA	\$220,184	\$ 199,801	\$ 243,420	\$ 188,310	\$ 193,205	\$ 171,926	\$ 165,089	\$179,787	\$179,787	\$179,787	\$179,787	\$179,787	\$ 2,280,873
32	FUTA	\$ 285	\$ (267)	\$ 356	\$ 146	\$ 152	\$ 135	\$ 107	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	1,476
33	SUTA	\$ 2,985	\$ (522)	\$ 560	\$ 540	\$ 424	\$ 493	\$ 608	\$ 662	\$ 662	\$ 662	\$ 662	\$ 662	8,397
34	Ad Valorem	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	625,000
35														
36	Total Tax Other Than Income Tax	\$273,434	\$ 249,013	\$ 294,335	\$ 238,996	\$ 243,782	\$ 222,555	\$ 215,803	\$235,566	\$235,566	\$235,566	\$235,566	\$235,566	2,915,746
37														
38	Allocation Factor to Kentucky Mid-States (Div 091)								10.86%	10.86%	10.86%	10.86%	10.86%	
39	Allocation Factor to Kentucky Jurisdiction (Div 009)								52.60%	52.60%	52.60%	52.60%	52.60%	
40														
41	Total Allocated Amount	\$ 15,634	\$ 14,238	\$ 16,829	\$ 13,665	\$ 13,941	\$ 12,725	\$ 12,327	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	\$ 13,456	166,639
42														
Div 091														
44	FICA	\$ 10,598	\$ 7,986	\$ 21,768	\$ 6,561	\$ 8,326	\$ 8,803	\$ 7,623	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 8,826	\$ 115,796
45	FUTA	\$ (110)	\$ (30)	\$ 4	\$ 5	\$ 1	\$ 0	\$ (15)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	(235)
46	SUTA	\$ 633	\$ (321)	\$ (5)	\$ 12	\$ 4	\$ 3	\$ 39	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	591
47	Payroll Tax Projects	\$ 140	\$ 55	\$ 24	\$ 4	\$ 8	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	321
48	Ad Valorem	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	107,500
49	Occupational Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
50														
51	Total Tax Other Than Income Tax	\$ 21,260	\$ 17,690	\$ 31,790	\$ 16,582	\$ 18,339	\$ 18,898	\$ 17,646	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	\$ 16,353	223,973
52														
53	Allocation Factor to Kentucky Mid-States (Div 091)								100.00%	100.00%	100.00%	100.00%	100.00%	
54	Allocation Factor to Kentucky Jurisdiction (Div 009)								49.09%	49.09%	49.09%	49.09%	49.09%	
55														
56	Total Allocated Amount	\$ 10,439	\$ 8,686	\$ 15,809	\$ 8,142	\$ 9,004	\$ 9,279	\$ 8,663	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	\$ 8,028	109,961

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Account 4081-Taxes Other than Income Tax by Sub-Account
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(c)2.3
 Schedule C-2.3 F
 Witness: Waller

Line No.	Description	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Total	
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17		
Div 009															
1	FICA	\$ 15,104	\$ 18,811	\$ 19,664	\$ 19,579	\$ 57,766	\$ 56,646	\$ 21,039	\$ 54,281	\$ 33,168	\$ 31,997	\$ 19,204	\$ 53,189	\$ 400,448	
2	FUTA	12	2	1	(38)	(112)	(110)	(41)	(106)	(65)	(249)	(87)	10	(783)	
3	SUTA	28	10	7	125	369	362	134	346	212	1,911	(927)	(12)	2,565	
4	Payroll Tax Projects	77	102	(335)	-	-	-	-	-	-	-	-	-	(156)	
5	Ad Valorem - Accrual	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	395,588	4,747,056	
6	Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	63,870	-	63,870	
7	Taxes Property and Other	-	17,415	192	76	14,234	55	600	25,776	227	70	50,946	36	109,627	
8	Public Service Commission Assessment	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	26,425	317,096	
9	Allocation for taxes other CSC	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	173,657	
10	Allocation from taxes other SS	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	183,150	
11	Allocation from taxes other Gen Office	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	103,692	
12															
13	Total	\$ 474,079	\$ 496,684	\$ 477,533	\$ 475,466	\$ 530,427	\$ 515,123	\$ 479,903	\$ 538,469	\$ 491,713	\$ 499,474	\$ 594,133	\$ 527,217	\$ 6,100,220	
14															
15	Div 002														
16	FICA	\$ 224,386	\$ 230,546	\$ 204,345	\$ 180,563	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 198,878	\$ 261,049	\$ 236,704	\$ 289,575	\$ 2,621,555	
17	FUTA	175	182	161	117	129	129	129	129	129	133	133	133	1,680	
18	SUTA	647	506	586	662	729	729	729	729	729	751	751	751	8,297	
19	Ad Valorem	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	852,000	
20	Benefit Load Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	Taxes Property And Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
22															
23	Total Tax Other Than Income Tax	\$ 296,208	\$ 302,234	\$ 276,092	\$ 252,341	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 270,735	\$ 332,933	\$ 308,588	\$ 361,458	\$ 3,483,532	
24															
25	Allocation Factor to Kentucky Mid-States (Div 091)	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%	10.71%		
26	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%		
27															
28	Total Allocated Amount from Div 2	15,573	15,890	14,516	13,267	14,234	14,234	14,234	14,234	14,234	17,504	16,224	19,004	\$ 183,150	
29															
30	Div 012														
31	FICA	\$ 193,960	\$ 199,002	\$ 177,084	\$ 170,041	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 185,181	\$ 233,593	\$ 211,969	\$ 258,244	\$ 2,369,799	
32	FUTA	\$ 150	\$ 157	\$ 139	\$ 110	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 281	\$ (283)	\$ 378	1,531	
33	SUTA	\$ 556	\$ 437	\$ 508	\$ 626	\$ 682	\$ 682	\$ 682	\$ 682	\$ 682	\$ 3,167	\$ (554)	\$ 594	8,742	
34	Ad Valorem	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	660,000	
35															
36	Total Tax Other Than Income Tax	\$ 249,666	\$ 254,595	\$ 232,732	\$ 225,777	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 240,983	\$ 292,041	\$ 266,133	\$ 314,215	\$ 3,040,072	
37															
38	Allocation Factor to Kentucky Mid-States (Div 091)	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%		
39	Allocation Factor to Kentucky Jurisdiction (Div 009)	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%	52.60%		
40															
41	Total Allocated Amount from Div 12	14,262	14,543	13,294	12,897	13,766	13,766	13,766	13,766	13,766	16,682	15,202	17,949	\$ 173,657	
42															
43	Div 091														
44	FICA	\$ 6,758	\$ 8,575	\$ 9,067	\$ 7,852	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 9,091	\$ 11,243	\$ 8,473	\$ 23,093	\$ 120,517	
45	FUTA	\$ 5	\$ 1	\$ 0	\$ (16)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (117)	\$ (32)	\$ 4	(246)	
46	SUTA	\$ 13	\$ 5	\$ 3	\$ 40	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 672	\$ (341)	\$ (6)	618	
47	Payroll Tax Projects	\$ 4	\$ 8	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 59	\$ 25	338	
48	Ad Valorem	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000	
49	Occupational Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
50															
51	Total Tax Other Than Income Tax	\$ 14,279	\$ 16,089	\$ 16,665	\$ 15,376	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 16,619	\$ 19,446	\$ 15,659	\$ 30,617	\$ 211,226	
52															
53	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%		
54	Allocation Factor to Kentucky Jurisdiction (Div 009)	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%	49.09%		
55															
56	Total Allocated Amount from Div 91	7,010	7,898	8,181	7,548	8,158	8,158	8,158	8,158	8,158	9,546	7,687	15,030	\$ 103,692	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(d) SCHEDULE D

Operating Income Summary

Schedule	Description
D-1	Summary of Utility Jurisdictional Adjustments to Operating Income by Account
D-2.1	Detailed Adjustments
D-2.2	Detailed Adjustments
D-2.3	Detailed Adjustments

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(B)(d)1
 Schedule D-1
 Witness: Waller, Smith

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	98,207,125	(2,384,095)					(2,384,095)
2 480 Gas Rev - Commercial	40,950,740	(1,088,295)					(1,088,295)
3 480 Gas Rev - Industrial	5,451,326	(570,799)					(570,799)
4 480 Gas Rev - Public Authority & Other	7,553,489	(363,880)					(363,880)
5							
6							
7 Total SALE of Gas	152,162,680	(4,407,068)	0	0	0	0	(4,407,068)
8							
Other Operating Income							
9 Forfeited discounts	1,230,384		(89,496)				(89,496)
11 488 MISC. Service Revenues	796,529		(704)				(704)
12 489 Revenue From Transporting Gas to Others	14,819,845		(326,241)				(326,241)
13 495 Other Gas Service Revenue	1,366,066		1,252,662				1,252,662
14							
15 Total Other Operating Income	18,212,824	0	836,220	0	0	0	836,220
16							
17 Total Operating Revenue	170,375,504	(4,407,068)	836,220	0	0	0	(3,570,848)
18							
Other Gas Supply Expenses - Operation							
20 803/804/812 Gas Purchase Costs	77,033,021			2,345,156			2,345,156
21							
22 Total Other Gas Supply Expenses - Operation	77,033,021	0	0	2,345,156	0	0	2,345,156
23							
24 Total Plant Revenue	93,342,483	(4,407,068)	836,220	(2,345,156)	0	0	(5,916,004)
25							
26 Blended Effective Tax Rate	38.90%	(1,714,350)	325,290	(912,266)	0	0	(2,301,326)
27							
28 NET Operating Income Impact		(2,692,719)	510,930	(1,432,890)	0	0	(3,614,679)

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Smith

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 7590 814 Storage Supervision & Engineer	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
30 8140 814 Storage Supervision & Engineer	(293)	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
31 8150 815 Maps and records	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
32 8160 816 Storage Wells Expense	95,658	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
33 8170 817 Storage Lines Expense	36,987	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
34 8180 818 Storage Compressor Station	27,288	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
35 8190 819 Storage Compressor Station Fu	767	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
36 8200 820 Storage Measuring & Regulating	2,892	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
37 8210 821 Storage Purification	49,077	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
38 8240 824 Storage Other Expense	1,398	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
39 8250 825 Storage Royalties	8,589	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
40 8310 831 Storage Maintenance Structure	4,135	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
41 8320 832 Storage Maintenance Res	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
42 8340 834 Storage Maintenance Compress	3,307	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
43 8350 835 Storage Maintenance Meas/Reg	2,428	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
44 8360 836 Storage Maintenance Purificatio	248	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
45 8370 837 Maintenance of other equipmen	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
46 8400 840 Other Storage Expense	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
47 8410 841 Storage Operation	129,928	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
48 8470 847 Storage Maintenance	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
49 8500 850 Trsm Supervision & Engineering	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
50 8520 852 Communication system expend	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
8550 855 Other Fuel & Power Comp	55	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
51 8560 856 Trsm Mains Expense	316,657	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
52 8570 857 Trsm Measuring & Regulating	34,521	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
53 8590 859 Trsm Other Exp	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
54 8600 860 Rents	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
55 8620 862 Trsm Structure & Improvements	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
56 8630 863 Trsm Maint of Mains	5,912	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
57 8640 864 Trsm Maint Comp Sta Equip	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
58 8650 865 Trsm Maint Meas/Reg Sta	5,808	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
59 8670 867 Trsm Maint Other Eq	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
60 8700 870 Dist Supervision & Engineering	1,183,789	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
61 8710 871 Dist Load Dispatching	1,954	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
62 8711 8711 Odorization	10,650	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
63 8720 872 Dist Comp Sta	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
64 8740 874 Dist Main/Ser Exp	3,723,992	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
65 8750 875 Dist Meas/Reg Sta-Gen	399,000	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
66 8760 876 Dist Meas/Reg Sta-Ind	33,535	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
67 8770 877 Dist Meas/Reg Sta-Cty.	124,130	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
68 8780 878 Dist Mtr/House Reg	890,856	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
69 8790 879 Dist Cust Install	752	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
70 8800 880 Dist Other Exp	208,475	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
71 8810 881 Dist Rents	445,054	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
72 8850 885 Dist Maint Super/Eng	1,964	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
73 8860 886 Dist Maint Struc/Improv	23,371	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Smith

Line No. & Title	Account No.	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		
74	8870	887 Dist Maint of Mains	46,026	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
75	8890	889 Dist Maint Meas/Reg Sta-Gen	6,698	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
76	8900	890 Dist Maint Meas/Reg Sta-Ind	10,626	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
77	8910	891 Dist Maint Meas/Reg Sta-Cty	25,852	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
78	8920	892 Dist Maint of Ser	3,575	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
79	8930	893 Dist Maint Mtr/House Reg	105,361	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
80	8940	894 Dist Maint Other Eq	72,160	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
81	8950	895 Maintenance of Other Plant	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
82	9010	901 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
83	9020	902 Cust Accts Mtr Exp	1,202,768	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
84	9030	903 Cust Accts Records/Collections	379,870	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
85	9040	904 Cust Accts Uncoll Accts	564,322	#VALUE!	#VALUE!	#VALUE!	(250,896)	-	#VALUE!
86	9070	907 Cust Accts Supervision	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
87	9080	908 Customer Assistance Expenses	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
88	9090	909 Cust Ser Supervision	125,152	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
89	9100	910 Cust Ser Assist Exp	184	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
90	9110	911 Cust Ser Info Adv Exp	257,747	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
91	9120	912 Demonstrating and Selling Expe	56,175	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
92	9130	913 Advertising Expenses	23,114	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
93	9160	916 Sales Promo Demo/Selling	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
94	9200	920 Administrative and General Sale	134,098	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
95	9210	921 Adm Gen Office Supply	7,610	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
96	9220	922 Administrative Expense Transfe	13,070,219	#VALUE!	#VALUE!	#VALUE!	-	955,058	#VALUE!
97	9230	923 Adm Gen Outside Services Emr	201,632	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
98	9240	924 Property insurance	84,991	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
99	9250	925 Adm Gen Injuries/Damages	232,181	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
100	9260	926 Adm Gen Empl Pen/Ben	2,194,044	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
101	9270	927 Adm Gen Franchise Req	366	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
102	9280	928 Adm Gen Reg Comm Exp	11,737	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
103	9290	929 Uniforms capitalized	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
104	9301	9301 Adm Gen Goodwill Adv	-	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
105	9302	9302 Adm Gen Gen Exp	42,278	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
106	9310	931 A&G-Rents	13,647	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
107	9320	932 Adm Gen Maint Gen Plant	2,010	#VALUE!	#VALUE!	#VALUE!	-	-	#VALUE!
108	Total		<u>26,647,347</u>	#VALUE!	#VALUE!	#VALUE!	(250,896)	955,058	#VALUE!
109	Labor and Benefits		7,022,774	#VALUE!					#VALUE!
110	Rent, Maintenance and Utilites		621,710		#VALUE!				#VALUE!
111	Other O&M		5,368,420			#VALUE!			#VALUE!
112	Bad Debt		564,322				(250,896)		(250,896)
113	Costs allocated from SSSU and KY-MDS Genera		13,070,219	#VALUE!	#VALUE!	#VALUE!		955,058	#VALUE!
114	Total		<u>26,647,445</u>	<u>19,844</u>	<u>(56,859)</u>	<u>(463,306)</u>	<u>(250,896)</u>	<u>955,058</u>	#VALUE!
115	Blended Effective Tax Rate		38.90%	<u>(7.719)</u>	<u>22.118</u>	<u>180.226</u>	<u>97.598</u>	<u>(371.518)</u>	#VALUE!
116	NET Operating Income Impact			<u>12.124</u>	<u>(34.741)</u>	<u>(283.080)</u>	<u>(153.297)</u>	<u>583.541</u>	#VALUE!

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Summary of Utility Jurisdictional Adjustments to
 Operating Income by Major Accounts
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)1
 Schedule D-1
 Witness: Waller, Smith

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	
117 403 DEPRECIATION Expense	18,252,730	1,191,736					1,191,736
118 404 Amortization Expense	0						0
119 406 AMORT. - Gas Plant AQUIST.	48,446						0
120							
121 Total DEPRECIATION and Amortization	<u>18,301,176</u>	<u>1,191,736</u>					<u>1,191,736</u>
122							
123 Blended Effective Tax Rate	38.90%	<u>463,585</u>					<u>463,585</u>
124							
125 NET Operating Income Impact		<u>728,151</u>					<u>728,151</u>
126							
127							
128							
129							
130 408 Taxes, Other than Income	<u>6,437,545</u>		<u>(337,325)</u>				<u>(337,325)</u>
131							
132 Blended Effective Tax Rate	38.90%		<u>(131,219)</u>				<u>(131,219)</u>
133							
134 NET Operating Income Impact			<u>(206,105)</u>				<u>(206,105)</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)2.1
 Schedule D-2.1
 Witness: Waller, Smith

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	\$95,823,030
3	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	<u>98,207,125</u>
4	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$2,384,095)
5			-2.4%
6			
7	SALE of Gas-Commercial - the purpose of this Adjustment is to reflect the normalization of volumes	Forecasted	\$39,862,445
8	due to colder weather in base period, continued efficiency gains in this market lowering the average	Base	<u>40,950,740</u>
9	normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$1,088,295)
10			-2.7%
11			
12	SALE of Gas-Industrial - the purpose of this Adjustment is to reflect known and measurable changes,	Forecasted	\$4,880,527
13	increases and reductions, new plants and closings, shifts to transportation service from base period	Base	<u>5,451,326</u>
14	to test year and changes in gas costs between the periods.	Adjustment	(\$570,799)
15			-10.5%
16			
17	SALE of Gas-Public Authority - The purpose of this Adjustment is to reflect the normalization of	Forecasted	\$7,189,609
18	volumes due to colder weather in base period, continued efficiency gains in this market lowering the	Base	<u>7,553,489</u>
19	average normalized use per customer in the test year, and changes in gas costs between the periods.	Adjustment	(\$363,880)
20			-4.8%
21			
22	SALE of Gas - Unbilled - no adjustment.	Forecasted	\$0
23		Base	<u>0</u>
24		Adjustment	\$0
25			0.0%
26	ADJ2		
27	Forfeited discounts - the purpose of this adjustment is to reflect anticipated changes in the billed late	Forecasted	\$1,140,887
28	payment fees from the base period to the test year.	Base	<u>1,230,384</u>
29		Adjustment	(\$89,496)
30			-7.3%
31			
32	Misc Service Revenues - the purpose of this adjustment is to reflect modest reduction in service charge	Forecasted	\$795,825
33	revenues for the base period.	Base	<u>796,529</u>
34		Adjustment	(\$704)
35			-0.1%
36			
37	Revenue from Transportation - the purpose of this Adjustment is to reflect known and measurable	Forecasted	\$14,493,604
38	changes in demand for existing industries and account for migration to transportation service from	Base	<u>14,819,845</u>
39	sales services.	Adjustment	(\$326,241)
40			-2.2%
41			
42	Other gas service revenues - the purpose of this adjustment is to reflect pro forma adjustments for	Forecasted	\$2,618,728
43	individual customers and special contract reformations	Base	<u>1,366,066</u>
44		Adjustment	\$1,252,662
45			91.7%
46	ADJ3		
47	Gas Purchase Costs - The purpose of this Adjustment is to reflect the purchase quantities	Forecasted	\$79,378,177
48	for sales service. The Base Period includes -\$3.9MM of Unbilled Gas Costs that will zero out by the end	Base	<u>77,033,021</u>
49	of the base period when replaced by actuals. This effectively brings the Base Period Gas cost to \$81MM	Adjustment	\$2,345,156
50	The difference between the adjusted Base Period Gas Cost of \$81MM and the forecast period of \$79MM		3.0%
51	is due to the Base Period being a colder than normal period and higher gas cost than the forecast period		
52			
53	Summary of Revenue Adjustments.		
54	Base Year Revenues		170,375,504
55	Base Year Gas Costs		<u>77,033,021</u>
56	Base Year Gross Profit		93,342,483
57			
58	Test Year Revenues		166,804,655
59	Test Year Gas costs		<u>79,378,177</u>
60	Test Year Gross Profit		87,426,479

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Detailed Adjustments
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(d)2.2
Schedule D-2.2
Witness: Waller, Smith

LN NO	Purpose and Description		Amount
1	ADJ 1		
2	Labor and Benefits - The purpose of this adjustment is to account for forecasted labor and benefits expense	Forecasted	7,042,617
3	due primarily to adjustments to labor capitalization rate and budgeted merit increase versus the base period.	Base	<u>7,022,774</u>
4	Benefits are projected as a fixed benefit load percentage of labor expense plus an amount for workers' comp	Adjustment	19,844
5	insurance. This adjustment pertains to labor and benefits for Kentucky operations.		0.3%
6			
7	ADJ 2		
8	Rent, Maintenance and Utilities - The purpose of this adjustment is to account for forecasted rent, maintenance	Forecasted	564,851
9	and utilities. Unlike other O&M categories that are likely to increase with normal inflation, our building rents are	Base	<u>621,710</u>
10	driven by leases already in place and can therefore be projected with a high level of accuracy. The rent portion	Adjustment	(\$56,859)
11	of this O&M category was projected by reviewing actual lease amounts. This adjustment pertains to expenses		-9.1%
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	4,905,114
16	labor, benefits, rent, and bad debt.	Base	<u>5,368,420</u>
17	This adjustment pertains to expenses for Kentucky operations.	Adjustment	(\$463,306)
18			-8.6%
19			
20	ADJ 4		
21	Bad Debt - The purpose of this adjustment is to account for anticipated bad debt costs due to uncollectible	Forecasted	313,426
22	accounts. The projection is made by calculating 0.50% of residential, commercial and public authority	Base	<u>564,322</u>
23	margins from the revenues projection.	Adjustment	(\$250,896)
24			-80.0%
25	ADJ 5		
26	Costs allocated from Shared Services and Kentucky-Mid States General Office - The purpose of this	Forecasted	14,025,277
27	adjustment is to account for the forecasted amount of expenses that are allocated to Kentucky from the	Base	<u>13,070,219</u>
28	Shared Services Unit and Division General Office.	Adjustment	\$955,058
29			7.3%
30			
31	<u>Summary of O & M adjustments.</u>	Forecasted	26,851,286
32		Base	<u>26,647,445</u>
33		Adjustment	\$203,841
34			0.8%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Detailed Adjustments
 Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period FR 16(8)(d)2.3
 Type of Filing: Original Updated Revised Schedule D-2.3
 Workpaper Reference No(s): _____ Witness: Waller, Smith

LN	NO Purpose and Description		Amount
1	<u>ADJ1</u>		
2	Depreciation Expense - The purpose of this adjustment is to reflect the change in	Forecasted	\$19,396,020
3	depreciation expense due to the increased level of depreciable plant investment.	Base	<u>18,204,284</u>
4		Adjustment	\$1,191,736
5			6.5%
6	<u>ADJ2</u>		
7	Taxes Other - The purpose of this adjustment is to account for anticipated	Forecasted	\$6,100,220
8	changes in Taxes, Other than Income Taxes	Base	<u>6,437,545</u>
9		Adjustment	(\$337,325)
10			-5.2%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(e) SCHEDULE E

Income Tax Calculation

Schedule	Pages	Description
E		Income Tax Calculation

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Computation of State & Federal Income Tax
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

Type of Filing: Original Updated Revised
 Workpaper Reference No(s): _____
 FR 16(8)(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	\$ 31,501,159	\$ 4,906,044	\$ 36,407,204	C-2
2	Interest Deduction	<u>7,209,861</u>	<u>529,612</u>	<u>7,739,473</u>	*
3	Taxable Income	\$ 24,291,298	\$ 4,376,433	\$ 28,667,731	
4	Composite Tax Rate (state & federal)	<u>38.900%</u>		<u>38.900%</u>	**
5	State & Federal Income Tax	<u>\$ 9,449,315</u>	<u>\$ 1,702,432</u>	<u>\$ 11,151,747</u>	
<u>* Interest Expense Calculation:</u>					
6	13 Month Average Rate Base	\$295,969,028		\$335,042,110	B-1
7	Weighted cost of Debt	<u>2.44%</u>		<u>2.31%</u>	J-1
8	Interest Expense	<u>\$ 7,209,861</u>		<u>\$ 7,739,473</u>	
9	<u>2015 ** 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%			

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(f)

SCHEDULE F

Schedule	Description
F-1	Social and Service Club Dues
F-2.1	Charitable Contributions
F-2.2	Initiation Fees/Country Club Expenses
F-2.3	Employee Party, Outing and Gift Expenses
F-3	Sales and Advertising Expenses
F-4	Advertising
F-5	Professional Service Expenses
F-6	Projected Rate Case Expense
F-7	Civic, Political and Related Activities
F-8	Expense Reports
F-9	Leases
F-10	Incentive Compensation Expense

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-1
Witness: Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	JOURNAL ENTRY	(312)	100%	(312)
2	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various	CAMPBELLSVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various	CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various	CHAMBER OF COMMERCE	2,000		2,000
10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various	CRITTENDEN COUNTY ECONOMIC	500		500
13	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various	GARRARD COUNTY	300		300
15	Various	GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various	JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various	KENTUCKY CHAMBER	11,600		11,600
27	Various	KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various	KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various	KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various	KIWANIS CLUB	125		125
32	Various	KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various	LEADERSHIP KENTUCKY	100		100
35	Various	LEADERSHIP SHELBY	350		350
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various	MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various	PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various	PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various	ROTARY CLUB INTERNATIONAL	75		75
48	Various	SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various	SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNCIL	3,000		3,000
51	Various	SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various	TEXAS BOARD OF PROFESSIONAL ENGINEERS -OWENSBORO, K	240		240
53	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various	TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various	WARREN COUNTY CLERK	34		34
56	Various	AGA	0	5.26%	0
57	Various		0		0
Total Base Period			70,217		70,217

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
SOCIAL and Service CLUB DUES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-1
Witness: Waller

Line No.	Account No.	Social Organization/Service Club	Total Utility	Jurisdictional %	Jurisdiction
TEST PERIOD					
1	Various	JOURNAL ENTRY	(312)	100%	(312)
2	Various	ANDERSON COUNTY CHAMBER OF COMMERCE	400		400
3	Various	BOWLING GREEN AREA CHAMBER OF COMMERCE	7,500		7,500
4	Various	BRECKINRIDGE COUNTY CHAMBER OF COMMERCE	125		125
5	Various	BUILDING INDUSTRY ASSOCIATION OF GREATER LOUISVILLE	405		405
6	Various	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	500		500
7	Various	CAMPBELLVILLE-TAYLOR COUNTY CHAMBER OF COMMERCE	100		100
8	Various	CAVE CITY CHAMBER OF COMMERCE	300		300
9	Various	CHAMBER OF COMMERCE	2,000		2,000
10	Various	CHRISTIAN COUNTY CHAMBER OF COMMERCE	1,248		1,248
11	Various	CRITTENDEN COUNTY CHAMBER OF COMMERCE	525		525
12	Various	CRITTENDEN COUNTY ECONOMIC	500		500
13	Various	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE	325		325
14	Various	GARRARD COUNTY	300		300
15	Various	GARRARD COUNTY CHAMBER OF COMMERCE	300		300
16	Various	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	4,125		4,125
17	Various	GRAND RIVERS CHAMBER OF COMMERCE	100		100
18	Various	GREATER MUHLENBERG CHAMBER OF COMMERCE	175		175
19	Various	GREATER OWENSBORO CHAMBER OF COMMERCE	760		760
20	Various	GREATER OWENSBORO ECONOMIC DEVELOPMENT CORP	10,000		10,000
21	Various	GREENSBURG-GREEN CO. CHAMBER OF COMMERCE	200		200
22	Various	HART COUNTY CHAMBER OF COMMERCE	200		200
23	Various	HOPKINS COUNTY HOME BUILDERS ASSOCIATION	295		295
24	Various	JUNIOR ACHIEVEMENT OF WEST KENTUCKY	500		500
25	Various	KENTUCKY ASSOCIATION OF MANUFACTURERS	1,540		1,540
26	Various	KENTUCKY CHAMBER	11,600		11,600
27	Various	KENTUCKY CHAMBER OF COMMERCE EXECUTIVES	3,000		3,000
28	Various	KENTUCKY GAS ASSOCIATION	10,950		10,950
29	Various	KENTUCKY LAKE CHAMBER OF COMMERCE	500		500
30	Various	KENTUCKY OIL AND GAS ASSOCIATION	1,000		1,000
31	Various	KIWANIS CLUB	125		125
32	Various	KY STATE BOARD FOR LICENSURE FOR PROFESSIONAL ENGINE	150		150
33	Various	LAKE BARKLEY CHAMBER OF COMMERCE	125		125
34	Various	LEADERSHIP KENTUCKY	100		100
35	Various	LEADERSHIP SHELBY	350		350
36	Various	LINCOLN COUNTY CHAMBER OF COMMERCE	125		125
37	Various	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	1,312		1,312
38	Various	MADISONVILLE-HOPKINS COUNTY CHAMBER OF COMMERCE	305		305
39	Various	MARION COUNTY CHAMBER OF COMMERCE	400		400
40	Various	MARION MAIN STREET INC	20		20
41	Various	MAYFIELD/GRAVES COUNTY CHAMBER OF COMMERCE	890		890
42	Various	MERCER COUNTY CHAMBER OF COMMERCE	500		500
43	Various	OHIO COUNTY CHAMBER OF COMMERCE	300		300
44	Various	OWENSBORO AREA MUSEUM OF SCIENCE AND HISTORY	250		250
45	Various	PADUCAH AREA CHAMBER OF COMMERCE	755		755
46	Various	PRINCETON/CALDWELL COUNTY CHAMBER OF COMMERCE	500		500
47	Various	ROTARY CLUB INTERNATIONAL	75		75
48	Various	SHELBY COUNTY CHAMBER OF COMMERCE	719		719
49	Various	SOCIETY FOR MARKETING PROFESSIONAL SERVICES	130		130
50	Various	SOUTHWESTERN KENTUCKY ECONOMIC DEVELOPMENT COUNC	3,000		3,000
51	Various	SPRINGFIELD-WASHINGTON COUNTY CHAMBER OF COMMERCE	125		125
52	Various	TEXAS BOARD OF PROFESSIONAL ENGINEERS - OWENSBORO, K	240		240
53	Various	TODD COUNTY COMMUNITY ALLIANCE	250		250
54	Various	TRIGG COUNTY CHAMBER OF COMMERCE	275		275
55	Various	WARREN COUNTY CLERK	34		34
56	Various	AGA	0	5.26%	0
57	Various			0.00%	0
Total Forecasted Period			70,217		70,217

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
CHARITABLE CONTRIBUTIONS
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-2.1
Witness: Waller

Line No.	Account No.	Charitable Organization *	Total Utility	Jurisdictional %	Jurisdiction
BASE PERIOD					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735
TEST PERIOD					
1	Various	Education	\$ 46,799	100%	\$ 46,799
2	Various	United Way Agencies	\$ 585		585
3	Various	Health	\$ 1,000		1,000
4	Various	Museums & Arts	\$ 14,850		14,850
5	Various	Youth Clubs & Centers	\$ 6,000		6,000
6	Various	Community Welfare	\$ 73,208		73,208
7	Various	American Red Cross	\$ -		0
8	Various	Salvation Army	\$ 500		500
9	Various	Heat Help Assistance Programs	\$232,793		232,793
		Total	\$375,735		\$ 375,735

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. 2015-00343
INITIATION FEES/COUNTRY CLUB Expenses *
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
 Schedule F-2.2
 Witness: Waller

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	0		0	0		0
3		Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</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. 2015-00343
Employee PARTY, OUTING, and GIFT EXP.
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
 Schedule F-2.3
 Witness: Waller

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	\$ 84,441	49.09%	\$ 41,452	\$ 55,470	49.09%	\$ 27,230
8								
9		Total	\$ 84,441		\$ 41,452	\$ 55,470		\$ 27,230
10								
11		Div 002						
12	Various	Sub Account 07421- Service Awards	\$ 64,555	5.26%	\$ 3,394	\$ 59,130	5.26%	\$ 3,109
13								
14		Total	\$ 64,555		\$ 3,394	\$ 59,130		\$ 3,109
15								
16		Div 012						
17	Various	Sub Account 07421- Service Awards	\$ 58,116	5.71%	\$ 3,320	\$ 45,820	5.71%	\$ 2,617
18								
19		Total	\$ 58,116		\$ 3,320	\$ 45,820		\$ 2,617
20								
21		Grand Total	\$ 207,112		\$ 48,166	\$ 160,420		\$ 32,957

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Customer Service and Informational SALES and General ADVERTISING Expense
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-3
Witness: Waller

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)	125,152	100%	125,152	122,978	100%	122,978
7	910	Miscellaneous Customer Service and Informational (1)	-	100%	-	-	100%	-
8		Total	\$ 125,152		\$ 125,152	\$ 122,978		\$ 122,978
9								
10		Div 091						
11	907	Supervision (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
12	908	Customer Assistance	-	49.09%	-	-	49.09%	-
13	909	Informational Advertising (1)	-	49.09%	-	-	49.09%	-
14	910	Miscellaneous Customer Service and Informational (1)	664	49.09%	326	787	49.09%	386
15		Total	\$ 664		\$ 326	\$ 787		\$ 386
16								
17		Div 002						
18	907	Supervision (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
19	908	Customer Assistance	-	5.26%	-	-	5.26%	-
20	909	Informational Advertising (1)	-	5.26%	-	-	5.26%	-
21	910	Miscellaneous Customer Service and Informational (1)	1,029	5.26%	54	1,198	5.26%	63
22		Total	\$ 1,029		\$ 54	\$ 1,198		\$ 63
23								
24		Div 012						
25	907	Supervision (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
26	908	Customer Assistance	-	5.71%	-	-	5.71%	-
27	909	Informational Advertising (1)	-	5.71%	-	-	5.71%	-
28	910	Miscellaneous Customer Service and Informational (1)	-	5.71%	-	-	5.71%	-
29		Total	\$ -		\$ -	\$ -		\$ -
30								
31		Sales Expense						
32								
33		Div 009						
34	911	Supervision	\$ 257,747	100%	\$ 257,747	\$ 252,261	100%	\$ 252,261
35	912	Demonstration and Selling (1)	56,175	100%	56,175	54,618	100%	54,618
36	913	Advertising	23,114	100%	23,114	22,474	100%	22,474
37	916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
38		Total	\$ 337,036		\$ 337,036	\$ 329,353		\$ 329,353
39								
40		Div 091						
41	911	Supervision	\$ 143,003	49.09%	\$ 70,201	\$ 159,108	49.09%	\$ 78,107
42	912	Demonstration and Selling (1)	416	49.09%	204	493	49.09%	242
43	913	Advertising	7,408	49.09%	3,637	8,780	49.09%	4,310
44	916	Miscellaneous Sales Expense	0	49.09%	0	0	49.09%	0
45		Total	\$ 150,827		\$ 74,042	\$ 168,381		\$ 82,659
46								
47		Div 002						
48	911	Supervision	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
49	912	Demonstration and Selling (1)	5,899	5.26%	310	4,961	5.26%	261
50	913	Advertising	-	5.26%	-	-	5.26%	-
51	916	Miscellaneous Sales Expense	-	5.26%	-	-	5.26%	-
52		Total	\$ 5,899		\$ 310	\$ 4,961		\$ 261
53								
54		Div 012						
55	911	Supervision	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
56	912	Demonstration and Selling (1)	-	5.71%	-	-	5.71%	-
57	913	Advertising	-	5.71%	-	-	5.71%	-
58	916	Miscellaneous Sales Expense	-	5.71%	-	-	5.71%	-
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. 2015-00343
ADVERTISING
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
 Schedule F-4
 Witness: Waller

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	\$ 32,917	\$ 2,962	\$ 35,879	100%	\$ 35,879	\$ 32,917	100%	\$ 32,917
3									
4	Div 091								
5	Newspaper, Magazine, bill stuffer & Other	15,700	316,992	332,692	49.09%	163,320	15,700	49.09%	7,707
6									
7	Div 002								
8	Newspaper, Magazine, bill stuffer & Other	95,820	-	95,820	5.26%	5,038	95,820	5.26%	5,038
9									
10	Div 012								
11	Newspaper, Magazine, bill stuffer & Other	2,343	-	2,343	5.71%	134	2,343	5.71%	134
12									
13	Grand Total	<u>\$ 146,781</u>	<u>\$ 319,954</u>	<u>\$ 466,735</u>		<u>\$ 204,371</u>	<u>\$ 146,781</u>		<u>\$ 45,796</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
PROFESSIONAL Service Expenses
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-5
Witness: Waller

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	06111- Contract Labor	\$ 18,378	100%	\$ 18,378	\$ 17,041	100%	\$ 17,041
4	06121- Legal	\$ 183,060	100%	183,060	\$ 169,745	100%	169,745
5	Total	\$ 201,438		\$ 201,438	\$ 186,786		\$ 186,786
6							
7	Div 091						
8	06111- Contract Labor	\$ 15,586	49.09%	\$ 7,651	\$ 17,890	49.09%	\$ 8,782
9	06121- Legal	\$ 156,698	49.09%	76,924	\$ 179,866	49.09%	88,297
10	Total	\$ 172,284		\$ 84,575	\$ 197,756		\$ 97,079
11							
12	Div 002						
13	06111- Contract Labor	\$ 8,010,804	5.26%	\$ 421,175	\$8,679,257	5.26%	\$ 456,320
14	06121- Legal	\$ 65,961	5.26%	3,468	\$ 71,465	5.26%	3,757
15	Total	\$ 8,076,766		\$ 424,643	\$8,750,723		\$ 460,077
16							
17	Div 012						
18	06111- Contract Labor	\$ 353,034	5.71%	\$ 20,166	\$ 195,124	5.71%	\$ 11,146
19	06121- Legal	\$ -	5.71%	-	\$ -	5.71%	-
20	Total	\$ 353,034		\$ 20,166	\$ 195,124		\$ 11,146

Note: Rate Case related expenses are shown separately on Schedule F-6.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2016-00343
 Projected Rate Case Expense

Date: X Base Period X Forecasted Period FR 16(8)(f)
 Type of Filing: X Original Updated Revised Schedule F-8
 Workpaper Reference Note(s): Witness: Waller

Line No.	Description	Amount
1	Consulting	
2	Class Cost Study - P. Reab	\$ 37,498
3	Cost of Capital - Vander Walde, J. H.	30,425
4	Depreciation - D. Watson	55,200
5	sub-total	\$ 128,121
6		
7	Legal Fees	
8	(J. Hughes/R. Hutchinson)	246,887
9		
10	Employee Expense	
11	(airfare, lodging, meals, etc.)	29,685
12		
13	Miscellaneous Expense	
14	(printing, advertising, etc.)	83,228
15		
16	Total Projected Rate Case Expense	\$ 488,910
17		
18	Two (2) Year Amortization of Rate Case Expenses	\$234,454.79

PLR Regulatory Asset

	Regulated Asset Balance	Amortization Expense
May-16	33,033	0
Jun-16	30,291	2,753
Jul-16	27,528	2,753
Aug-16	24,775	2,753
Sep-16	22,022	2,753
Oct-16	19,269	2,753
Nov-16	16,517	2,753
Dec-16	13,764	2,753
Jan-17	11,011	2,753
Feb-17	8,258	2,753
Mar-17	5,506	2,753
Apr-17	2,753	2,753
May 17	0	2,753
	16,517	33,033
	(13 Month Average)	

Rate Case (2 year Amortization)

	Regulated Asset Balance	Amortization Expense
May-16	488,910	0
Jun-16	449,372	19,538
Jul-16	429,834	19,538
Aug-16	410,296	19,538
Sep-16	390,758	19,538
Oct-16	371,220	19,538
Nov-16	351,682	19,538
Dec-16	332,144	19,538
Jan-17	312,606	19,538
Feb-17	293,068	19,538
Mar-17	273,531	19,538
Apr-17	253,993	19,538
May 17	234,455	19,538
	351,682	234,455
	(13 Month Average)	

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
CIVIC, POLITICAL and RELATED ACTIVITIES
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(f)
Schedule F-7
Witness: Waller

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)	49,382	100%	49,382	49,382	100%	49,382
5	Other	-	100%	-	-	100%	-
6	Total	<u>\$ 49,382</u>		<u>\$ 49,382</u>	<u>\$ 49,382</u>		<u>\$ 49,382</u>
7							
8	Div 091						
9	Donations (1)	\$ -	49.09%	\$ -	\$ -	49.09%	\$ -
10	Civic Duties (2)	-	49.09%	-	-	49.09%	-
11	Political Activities (3)	(4,245)	49.09%	(2,084)	(4,245)	49.09%	(2,084)
12	Other	-	49.09%	-	-	49.09%	-
13	Total	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>	<u>\$ (4,245)</u>		<u>\$ (2,084)</u>
14							
15	Div 002						
16	Donations (1)	\$ -	5.26%	\$ -	\$ -	5.26%	\$ -
17	Civic Duties (2)	-	5.26%	-	-	5.26%	-
18	Political Activities (3)	521,448	5.26%	27,416	521,448	5.26%	27,416
19	Other	-	5.26%	-	-	5.26%	-
20	Total	<u>\$ 521,448</u>		<u>\$ 27,416</u>	<u>\$ 521,448</u>		<u>\$ 27,416</u>
21							
22	Div 012						
23	Donations (1)	\$ -	5.71%	\$ -	\$ -	5.71%	\$ -
24	Civic Duties (2)	-	5.71%	-	-	5.71%	-
25	Political Activities (3)	-	5.71%	-	-	5.71%	-
26	Other	-	5.71%	-	-	5.71%	-
27	Total	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
28							
29	Grand Total	<u>\$ 566,584</u>		<u>\$ 74,714</u>	<u>\$ 566,584</u>		<u>\$ 74,714</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. 2015-00343
EMPLOYEE EXPENSE REPORT EXCLUSIONS

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

FR 16(8)(f)
 Schedule F-8
 Witness: Waller

Line No.	Description	Base Period			Forecasted Period		
		Amount	Kentucky Jurisdictional	Allocated Amount	Amount	Kentucky Jurisdictional	Allocated Amount
1	Div 009	\$ 14,795	100.00%	\$ 14,795	\$ 14,795	100%	\$ 14,795
2							
3	Div 091	33,602	49.09%	16,495	33,602	49.09%	16,495
4							
5	Div 002	277,655	5.26%	14,598	277,655	5.26%	14,598
6							
7	Div 012	<u>149,360</u>	5.71%	<u>8,532</u>	<u>149,360</u>	5.71%	<u>8,532</u>
8							
9	Total Expense Report Exclusions	<u>\$ 475,412</u>		<u>\$ 54,420</u>	<u>\$475,412</u>		<u>\$ 54,420</u>

NOTE: This amount is included on ratemaking adjustments on Schedule C-2 and therefore excluded from the Revenue Requirements.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
LEASE EXPENSE

Data: Base Period Forecasted Period FR 16(8)(f)
Type of Filing: Original Updated Revised Schedule F-9
Workpaper Reference No(s): _____ Witness: Waller

Line No.	Description	Monthly	Period affected	months	O&M factor	Total Amount
Division 009 - Direct Kentucky						
1	Danville	\$ 8,593.33	Oct 16 - May 17	8	0.2779	\$ 19,102
2						
3	Glasgow	\$ 1,166.50	Oct 16 - May 17	8	0.3909	\$ 3,648
4						
5	Total lease expense to be avoided					\$ 22,750
6						
7	Adjustment to O & M					\$ (22,750)

NOTES:

(1) Budgeted labor O&M percentage for FY2016

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
INCENTIVE COMPENSATION EXPENSE

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

FR 16(8)(f)
Schedule F-10
Witness: Waller

Line No.	Div	Category	Total	Allocation Factor	Allocated Totals
<u>Variable Pay & Management Incentive Plans</u>					
1	2	VPP & MIP	8,505,422	5.26%	447,180
2	12	VPP & MIP	0	5.71%	0
3	91	VPP & MIP	893,600	49.09%	438,672
4	9	VPP & MIP	0	100.00%	0
5		Total Allocated VPP & MIP Plans			885,852
<u>Restricted Stock Plans</u>					
6	2	RSU-LTIP - Time Lapse	3,773,020	5.26%	198,370
7		RSU-LTIP - Performance Based	5,929,807	5.26%	311,765
8	12	RSU-LTIP - Time Lapse	112,210	5.71%	6,410
9		RSU-LTIP - Performance Based	254,926	5.71%	14,562
10	91	RSU-LTIP - Time Lapse	48,663	49.09%	23,889
11		RSU-LTIP - Performance Based	103,081	49.09%	50,603
12	9	RSU-LTIP - Time Lapse	8,312	100.00%	8,312
13		RSU-LTIP - Performance Based	21,457	100.00%	21,457
14		Total Allocated Restricted Stock Plans			635,367
15		Grand Total Allocated Expense			1,521,219

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 PAYROLL Costs

Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(g)
 Schedule G-1
 Witness: Waller

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		\$ 11,673,908	100.00%	\$ 11,673,908	\$ 382,580	\$ 12,056,488
3							
4	<u>Employee Benefits</u>						
5	PENSION & RETIREMENT Income Plan	4.14%	\$ 483,592	100.00%	\$ 483,592	\$ 15,848	\$ 499,440
6	FAS 106	5.36%	207,148	100.00%	207,148	263,568	470,716
7	Employee INSURANCE PLANS	19.92%	2,325,377	100.00%	2,325,377	76,208	2,401,585
8	ESOP PLAN Contributions	8.80%	1,027,265	100.00%	1,027,265	33,666	1,060,931
9				100.00%	0	0	
10	Total Employee BENEFITS		\$ 4,956,964		\$ 4,956,964	\$ 217,840	\$ 5,174,804
11							
12	<u>Payroll Taxes</u>						
13	F.I.C.A.		\$ 385,833	100.00%	\$ 385,833	\$ 14,615	\$ 400,448
14	Federal Unemployment		(751)	100.00%	(751)	(32)	(783)
15	State Unemployment		2,463	100.00%	2,463	102	2,565
16	Total Payroll Taxes		\$ 387,544		\$ 387,544	\$ 14,686	\$ 402,230
17							
18	Total Payroll Costs		\$ 17,018,416		\$ 17,018,416	\$ 615,106	\$ 17,633,522

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(g)
 Schedule G-2
 Witness: Waller

Most Recent Five Fiscal Years*														
Line No.	Description	2010	% Change	2011	% Change	2012	% Change	2013	% Change	2014	% Change	Base Period	% Change	Forecasted Period
1														
2														
3	<u>Man Hours</u>													
4	Straight Time Hours	416,546	-5.92%	391,871	11.64%	437,473	-6.09%	410,825	-0.16%	410,171	10.55%	453,440	0.00%	453,440
5	OverTime Hours	23,261	2.78%	23,907	-24.03%	18,161	1.72%	18,473	15.01%	21,246	3.25%	21,937	0.00%	21,937
6	Total Manhours	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	10.19%	<u>475,377</u>	0.00%	<u>475,377</u>
7	Ratio of OverTime Hours to Straight-Time Hours	<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>4.838%</u>		<u>4.838%</u>
9														
10	<u>Labor Dollars</u>													
11	Straight-Time Dollars	9,692,733	0.46%	9,737,325	1.29%	9,862,636	6.11%	10,464,861	1.29%	10,599,619	2.71%	10,887,028	2.75%	11,186,914
12	OverTime Dollars	606,303	7.75%	653,307	-10.38%	585,480	12.33%	657,642	15.99%	762,824	3.15%	786,880	10.51%	869,574
13	Total Labor Dollars	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	2.74%	<u>11,673,908</u>	3.28%	<u>12,056,488</u>
14	Ratio of OverTime Dollars to Straight-Time Dollars	<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.228%</u>		<u>7.773%</u>
16														
17	O&M Labor Dollars	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	-1.41%	4,929,597	-0.04%	4,927,623
18	Ratio of O&M of Labor Dollars to Total Labor Dollars	<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>42.227%</u>		<u>40.871%</u>
20														
21	<u>Employee Benefits</u>													
22	Total Employee Benefits	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-19.38%	4,956,964	4.39%	5,174,804
23	Employee Benefits Expensed	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-25.45%	2,093,177	1.04%	2,114,994
24	Ratio of Employee Benefits Expensed to Total Employee Benefits	<u>50.729%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>42.227%</u>		<u>40.871%</u>
26														
27														
28	<u>Payroll Taxes</u>													
29	Total Payroll Taxes	950,698	-1.46%	936,794	-5.07%	889,257	-5.21%	842,968	32.66%	1,118,268	-17.93%	917,764	7.23%	984,145
30	Payroll Taxes Expensed	357,768	6.31%	380,339	-11.05%	338,313	-0.97%	335,033	0.08%	335,294	15.58%	387,544	3.79%	402,230
31	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>42.227%</u>		<u>40.871%</u>
32														
33														
34														
35	<u>Employee Levels</u>													
36	Average Employee Levels	219	-3.65%	211	(0)	209	0.96%	211	1.90%	215	1.40%	218	0.00%	218
37	Year end Employee Levels	<u>217</u>	-4.61%	<u>207</u>	0	<u>209</u>	1.91%	<u>213</u>	2.35%	<u>218</u>	0.00%	218	0.00%	218

* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 30) rather than calendar basis.
 * Standby Pay included in regular hours and dollars

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Executive Compensation
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(g)
 Schedule G-3
 Witness: Waller

Line No.	Description	% of Labor	Base Period Company Unallocated	Adjustments	Forecasted Period Company Unallocated
1	<u>Includes 5 Officers</u>				
2	<u>Gross Payroll</u>				
3	Salary		\$ 2,503,302	\$ 100,132	\$ 2,603,435
4	Other Allowances and Compensation		7,609,109	304,364	\$ 7,913,474
5	Total Salary and Compensation		<u>\$ 10,112,412</u>	<u>\$ 404,496</u>	<u>\$ 10,516,908</u>
6	<u>Employee Benefits</u>				
7	Pensions	FY15 8.00%	FY16 7.40%		
8	Other Benefits	28.70%	27.75%		
9	Total Employee Benefits		\$ 200,264	\$ (7,610)	\$ 192,654
			718,448	4,005	722,453
			<u>\$ 918,712</u>	<u>\$ (3,605)</u>	<u>\$ 915,107</u>
10	<u>Payroll Taxes</u>				
11	F.I.C.A.		\$ 220,651	\$ 8,826	\$ 229,477
12	Federal Unemployment		210	8	\$ 218
13	State Unemployment		536	21	\$ 557
14	Total Payroll Taxes		<u>\$ 221,397</u>	<u>\$ 8,856</u>	<u>\$ 230,252</u>
15	Total Compensation		<u>\$ 11,252,521</u>	<u>\$ 409,748</u>	<u>\$ 11,662,268</u>

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.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Computation of Gross Revenue Conversion Factor
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(h)
 Schedule H-1
 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	<u>0.195200%</u>	<u>0.190100%</u>
4	Net Revenues	99.304800%	99.309900%
5	SIT Rate	6.00% <u>5.958288%</u>	<u>5.958594%</u>
6	Income before Federal Income Tax	93.346512%	93.351306%
7	Federal Income Tax @	35% <u>32.671300%</u>	<u>32.673000%</u>
8	Operating Income Percentage	60.675212%	60.678306%
9	Gross Revenue Conversion Factor		
10	(100 % divided by Income after Income Tax)	1.648119	1.648035

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Comparative Income Statement
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)1
 Schedule I

Witness: Schneider, Waller

	Most Recent Five Calendar Years					Base Year	Test Year			
	2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
	\$	\$	\$	\$		\$	\$	\$	\$	\$
INCOME STATEMENT										
Operating Revenues										
Gas service revenue	144,566	136,919	121,689	148,865	180,147	141,659	147,756	148,202	151,064	152,888
Transportation	10,267	10,854	11,315	12,587	14,311	14,820	14,494	14,494	14,494	14,494
Other revenue	1,983	1,889	1,774	1,517	2,424	3,393	4,555	4,560	4,582	4,596
Total Operating Revenues	156,816	149,662	134,778	162,968	196,882	159,872	166,805	167,255	170,139	171,977
Purchase gas	98,777	87,028	70,663	94,657	118,107	77,033	79,378	79,792	82,530	84,229
Gross Profit	58,039	62,634	64,115	68,311	78,774	82,839	87,426	87,463	87,610	87,748
Operating Expenses										
Direct O&M	11,226	13,366	12,980	14,377	14,815	13,577	11,449	11,602	12,043	12,500
Allocated O&M	9,668	9,412	10,086	11,534	12,036	13,070	14,025	14,212	14,752	15,313
Depreciation & amortization	12,909	13,431	13,981	14,919	16,846	18,253	19,444	21,765	22,867	25,604
Taxes - other than income	4,070	2,982	4,317	3,871	4,648	6,438	6,100	6,966	7,800	8,709
Total Operating Expenses	37,872	39,191	41,364	44,701	48,344	51,338	51,019	54,545	57,462	62,126
Operating income(loss)	20,167	23,443	22,751	23,610	30,430	31,501	36,407	32,918	30,148	25,622
Other income										
Interest Income	153	0	64	83	69	75	85	31	34	21
Performance based rates	2,070	2,166	2,702	2,659	2,705	2,500	2,500	2,500	2,500	2,500
Other Income	172	1,120	46	71	61	61	61	61	61	61
Total other income	2,396	3,286	2,811	2,813	2,835	2,636	2,646	2,592	2,595	2,582
Interest Charges										
Total interest charges	6,632	6,398	6,276	7,215	7,235	7,210	7,739	7,240	8,906	9,174
Income Before Taxes	15,930	20,331	19,286	19,208	26,030	26,927	31,313	28,270	23,837	19,030
Provision for income taxes	5,227	8,020	5,350	7,420	9,672	10,475	12,181	11,263	9,496	7,581
Net Income	10,704	12,311	13,936	11,788	16,358	16,452	19,133	17,007	14,341	11,449

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Revenue Statistics
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(i)2
 Schedule I
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years			
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019	
1	Revenue by Customer Class:											
2	Residential	\$ 93,088,349	\$ 88,493,241	\$ 78,630,275	\$ 96,055,210	\$ 115,327,134	\$ 91,419,831	\$ 95,823,030	\$ 96,045,489	\$ 97,861,094	\$ 99,046,032	
3	Commercial	38,332,860	35,988,736	31,478,562	39,938,784	49,294,804	37,978,420	39,862,445	\$ 40,019,025	\$ 40,771,833	\$ 41,230,021	
4	Industrial	4,589,558	4,854,620	4,926,385	4,796,885	5,845,776	5,336,528	4,880,527	\$ 4,918,708	\$ 5,051,038	\$ 5,134,408	
5	Public Authority & Other	8,555,408	7,582,167	6,653,819	8,073,794	9,679,607	6,924,295	7,189,609	\$ 7,218,477	\$ 7,379,930	\$ 7,477,314	
6	Unbilled											
7	Total	\$ 144,566,174	\$ 136,918,764	\$ 121,689,041	\$ 148,864,673	\$ 180,147,322	\$ 141,659,075	\$ 147,755,611	\$ 148,201,698	\$ 151,063,895	\$ 152,887,776	
8	Number of Customer by Class:											
9	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103	
10	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324	
11	Industrial	193	208	201	198	209	206	206	206	206	206	
12	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554	
13	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187	
14	Average Revenue per Class:											
15	Residential	\$ 603	\$ 571	\$ 504	\$ 612	\$ 730	\$ 587	\$ 614	\$ 614	\$ 625	\$ 630	
16	Commercial	2,180	2,046	1,777	2,286	2,785	2,192	2,301	2,310	2,353	2,380	
17	Industrial	23,780	23,340	24,509	24,227	27,970	25,905	23,692	23,877	24,520	24,924	
18	Public Authority & Other	5,435	4,802	4,169	5,162	6,209	4,456	4,627	4,645	4,749	4,812	

(1) Unbilled Revenue is not included in the appropriate customer class.

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
SALES STATISTICS
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

Data: Base Period Forecasted Period
 Type of Filing: Original Updated
 Workpaper Reference NO(S): _____

FR 16(8)(i)3
 Schedule I
 Witness: Schneider, Smith

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Three Projected Calendar Years		
		2010	2011	2012	2013	2014	2/29/2016	5/31/2017	2017	2018	2019
		Mcf	Mcf	Mcf	Mcf		Mcf	Mcf	Mcf	Mcf	
1	Sales by Customer Class:										
2	Residential	10,707,476	10,405,428	8,369,578	10,662,876	11,757,007	10,302,985	10,336,507	10,338,382	10,364,849	10,391,315
3	Commercial	4,946,030	4,737,930	3,946,440	5,112,548	5,657,641	5,105,607	5,105,607	5,105,607	5,105,607	5,105,607
4	Industrial	724,157	821,135	995,095	807,006	780,039	921,685	921,685	921,685	921,685	921,685
5	Public Authority & Other	1,198,524	1,125,936	967,627	1,185,264	1,241,310	1,084,704	1,084,704	1,084,704	1,084,704	1,084,704
6	Unbilled										
7											
8	Total	17,576,187	17,090,430	14,278,739	17,767,695	19,435,997	17,414,982	17,448,504	17,450,379	17,476,846	17,503,312
9											
10	Number of Customer by Class:										
11	Residential	154,483	154,947	156,159	157,010	157,922	155,670	156,170	156,303	156,703	157,103
12	Commercial	17,580	17,591	17,710	17,473	17,699	17,324	17,324	17,324	17,324	17,324
13	Industrial	193	208	201	198	209	206	206	206	206	206
14	Public Authority & Other	1,574	1,579	1,596	1,564	1,559	1,554	1,554	1,554	1,554	1,554
15											
16	Total	173,830	174,325	175,666	176,245	177,389	174,754	175,254	175,387	175,787	176,187
17											
18	Average Volume per Class:										
19	Residential	69	67	54	68	74	66	66	66	66	66
20	Commercial	281	269	223	293	320	295	295	295	295	295
21	Industrial	3,752	3,948	4,951	4,076	3,732	4,474	4,474	4,474	4,474	4,474
22	Public Authority & Other	761	713	606	758	796	698	698	698	698	698

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Cost of Capital Summary
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(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>Capital Structure</u>						
6	SHORT-TERM DEBT	J-3	\$ 415,876	6.81%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,353	40.20%	5.90%	2.37%
8	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,236,642</u>	<u>52.99%</u>	10.50%	<u>5.56%</u>
10	Total Capital		<u><u>\$ 6,107,870</u></u>	<u><u>100.00%</u></u>		<u><u>7.99%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 ANNUALIZED SHORT-TERM DEBT
 as of February 29, 2016

FR 16(8)(j)
 Schedule J-2
 Sheet 1 of 1
 Witness: Waller

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

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	\$ 415,876	0.396%	\$ 1,649	
2	COMMITMENT FEE			<u>2,273</u>	
3	TOTAL SHORT-TERM DEBT	\$ 415,876		\$ 3,922	0.94%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
AVERAGE ANNUALIZED LONG-TERM DEBT
 Base Period: Twelve Months Ended February 29, 2016

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

FR 16(8)(j)
 Schedule J-3
 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	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	0	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$2,460,000,000</u>		<u>\$140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			\$4,681,607	
13	Less Unamortized Debt Discount	(\$4,647,442)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$2,455,352,558</u></u>		<u><u>144,873,607</u></u>	<u><u>5.90%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 EMBEDDED Cost of PREFERRED STOCK

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

FR 16(8)(j)
 Schedule J-4
 Sheet 1 of 1
 Witness: Waller

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. 2015-00343
 13 Month Average Capital Structure
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(j)
 Schedule J-1
 Witness: Waller

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			PROPOSED RATES				
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
			(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
1	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.47%	0.94%	0.06%
2	LONG-TERM DEBT		2,455,353	40.20%	5.90%	2.37%	2,455,780	38.21%	5.90%	2.25%
3	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	44.68%		2.31%
4	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5	COMMON EQUITY		3,236,642	52.99%	10.50%	5.56%	3,554,717	55.32%	10.50%	5.81%
6	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
7	Total Capital		6,107,870	100.00%		8.00%	6,426,373	100.00%		8.12%

Line No.	Class of Capital	Workpaper Reference (A)	Base Period			CURRENT RATES				
			Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
			(B) \$000	(C) %	(D) %	(E) %	(F) \$000	(G) %	(H) %	(I) %
8	SHORT-TERM DEBT		415,876	6.81%	0.94%	0.06%	415,876	6.47%	0.94%	0.06%
9	LONG-TERM DEBT		2,455,353	40.20%	5.90%	2.37%	2,455,780	38.21%	5.90%	2.25%
10	Total DEBT		2,871,228	47.01%		2.44%	2,871,656	44.68%		2.31%
11	PREFERRED STOCK		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
12	COMMON EQUITY		3,236,642	52.99%	9.46%	5.01%	3,554,717	55.32%	9.45%	5.23%
13	Other Capital		0	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
14	Total Capital		6,107,870	100.00%		7.45%	6,426,373	100.00%		7.54%

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Cost of Capital Summary
 Thirteen Month Average as of September 30, 2016

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

FR 16(8)(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>Capital Structure</u>						
6	SHORT-TERM DEBT		\$ 415,876	6.5%	0.94%	0.06%
7	LONG-TERM DEBT	J-3	2,455,780	38.2%	5.90%	2.25%
8	PREFERRED STOCK	J-4	0	0.0%	0.00%	0.00%
9	COMMON EQUITY		<u>\$ 3,554,717</u>	<u>55.3%</u>	10.50%	<u>5.81%</u>
10	Total Capital		<u>\$ 6,426,373</u>	<u>100.0%</u>		<u>8.12%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 AVERAGE ANNUALIZED SHORT-TERM DEBT
 as of September 30, 2016

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

FR 16(8)(j)
 Schedule J-2
 Witness: Waller

Issue (A)	Amount Outstanding (B) \$000	Interest Rate (C)	Effective Annual Cost (D) \$000	Composite Interest Rate (E=D/B)
1 AVERAGE SHORT-TERM DEBT (1)	415,876	0.3964%	1,649	
2 COMMITMENT FEE			2,273	
3 TOTAL SHORT-TERM DEBT	<u>415,876</u>		<u>3,922</u>	<u>0.94%</u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 AVERAGE ANNUALIZED LONG-TERM DEBT
 Forecasted Test Period: Twelve Months Ended May 31, 2017

FR 16(8)(j)
 Schedule J-3
 Sheet 1 of 1
 Witness: Waller

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

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	6.67% MTN A1 due Dec 2025	10,000,000	6.67%	667,000	
3	4.95% Sr Note due 10/15/2014	0	4.95%	-	
4	5.95% Sr Note due 10/15/2034	200,000,000	5.95%	11,900,000	
5	6.35% Sr Note due 6/15/2017	250,000,000	6.35%	15,875,000	
6	Sr Note 5.50% Due 06/15/2041	400,000,000	5.50%	22,000,000	
7	8.50% Sr Note due 3/15/2019	450,000,000	8.50%	38,250,000	
8	4.15% Sr Note due 1/15/2043	500,000,000	4.15%	20,750,000	
9	4.125% Sr Note due 10/15/2044	500,000,000	4.13%	20,625,000	
10	Total	<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	
11					
12	Annualized Amortization of Debt Exp. & Debt Dsct.			4,681,607	
13	Less Unamortized Debt Discount	(\$4,219,584)			
14					
15					
16					
17					
18	Total LONG-TERM DEBT	<u><u>\$ 2,455,780,416</u></u>		<u><u>\$ 144,873,607</u></u>	<u><u>5.90%</u></u>

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Comparative Financial Data
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported										
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	
1	Plant Data: (\$000)													
2	Plant in Service by functional class:													
3	Intangible Plant	764	764	128	128	128	128	128	128	128	128	128	128	128
4	Production & Gathering Plant	0	0	636	901	901	901	901	901	901	901	907	907	907
5	Underground Storage	16,334	14,383	10,792	9,630	10,104	9,388	7,731	7,540	6,950	6,878	6,878	6,701	6,701
6	Transmission Plant	31,837	31,837	31,877	32,962	32,836	33,144	31,189	31,202	28,807	28,746	25,984	26,119	26,119
7	Distribution Plant	478,027	430,391	381,623	340,200	323,036	296,493	283,474	271,463	260,621	251,843	241,862	230,736	230,736
8	General Plant	43,027	39,308	16,683	15,589	15,238	16,000	15,103	14,696	15,422	15,165	14,116	16,263	16,263
9	Acquisition Adjustments			3,279	3,279	3,279	3,279	3,337	3,337	3,337	3,337	3,337	3,337	3,337
10														
11	Gross Plant	569,989	516,683	445,018	402,689	385,522	359,333	341,863	329,267	316,166	306,998	293,212	284,191	284,191
12	Less: Accumulated depreciation	185,995	172,026	160,839	158,300	151,849	150,795	147,462	144,016	139,212	134,463	128,208	124,069	124,069
13	Net plant in Service	383,993	344,657	284,179	244,389	233,673	208,538	194,401	185,251	176,954	172,535	165,004	160,122	160,122
14														
15	Construction Work in Progress	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	1,983
16														
17	Total CWIP	14,732	14,905	12,708	16,578	6,006	3,306	7,197	4,851	5,215	1,897	3,573	1,983	1,983
18														
19	Total	<u>398,725</u>	<u>359,563</u>	<u>296,887</u>	<u>260,967</u>	<u>239,679</u>	<u>211,844</u>	<u>201,598</u>	<u>190,102</u>	<u>182,169</u>	<u>174,432</u>	<u>168,577</u>	<u>162,105</u>	<u>162,105</u>
20														
21	% 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>
22														
23														
24	Capital structure: (Total Company)													
25	(based on year-end accounts)													
26	Short-term debt (\$000)	415,876	415,876	196,695	367,984	570,929	206,396	126,100	72,550	350,542	150,599	382,416	144,809	144,809
27	Long-term debt (\$000)	2,455,780	2,455,353	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551	2,169,400	2,119,792	2,126,315	2,180,362	2,183,104	2,183,104
28	Preferred stock (\$000)			0	0	0	0	0	0	0	0	0	0	0
29	Common equity (\$000)	3,554,717	3,236,642	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348	2,176,761	2,052,492	1,965,754	1,648,098	1,602,422	1,602,422
30														
31	Total	<u>6,426,373</u>	<u>6,107,870</u>	<u>5,738,913</u>	<u>5,404,064</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>4,242,668</u>	<u>4,210,876</u>	<u>3,930,335</u>	<u>3,930,335</u>
32														
33	Condensed Income Statement data: (\$000)													
34	Operating Revenues	166,805	159,872	196,882	162,968	134,778	149,662	156,816	190,356	244,308	203,287	208,077	244,452	244,452
35	Operating Expenses (excludes Federal													
36	and State Taxes, includes gas cost)	130,397	128,371	166,452	139,358	112,027	126,219	136,649	176,587	224,348	187,733	194,747	225,449	225,449
37	State Income Tax (current)													
38	Federal Income Tax (current)													
39	Federal and State Income Tax - net	12,181	10,475	9,671	7,060	8,157	8,094	5,654	2,889	6,985	4,307	3,198	5,529	5,529
40	Investment tax credits	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Operating Income	24,226	21,027	20,759	16,550	14,594	15,349	14,513	10,880	12,976	11,247	10,132	13,474	13,474

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Comparative Financial Data
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017
 and 10 Most Recent Calendar Years

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

FR 16(8)(k)
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
42	AFUDC	0	0	139	88	101	22	286	199	160	94	104	69
43	Other Income net	2,646	2,636	2,019	2,033	2,046	2,657	1,748	2,278	2,529	1,547	1,732	1,206
44	Income available for fixed charges	26,872	23,662	22,917	18,671	16,741	18,028	16,547	13,357	15,665	12,888	11,968	14,749
45	Interest charges	7,739	7,210	6,559	6,524	5,612	5,792	6,270	6,633	6,138	6,155	6,782	6,097
46	Net Income	19,133	16,452	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
47	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
48	Earnings available for common equity	19,133	16,452	16,358	12,147	11,129	12,236	10,277	6,724	9,527	6,733	5,186	8,652
49													
50	AFUDC - % of Net Income	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
51	AFUDC - % of earnings available for common equity	0.00%	0.00%	0.85%	0.72%	0.91%	0.18%	2.78%	2.96%	1.68%	1.40%	2.01%	0.80%
52													
53													
54													
55													
56	<u>Costs of Capital (1)</u>												
57	Embedded cost of short-term debt (%)	0.94%	0.94%	1.49%	1.17%	1.22%	1.03%	3.23%	6.80%	4.40%	5.60%	5.00%	3.30%
58	Embedded cost of long-term debt (%)	5.90%	5.90%	6.03%	6.26%	6.51%	6.75%	6.88%	6.90%	6.10%	6.10%	6.10%	5.60%
59	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
60													
61	<u>Fixed Charge Coverage: (1)</u>												
62	Pre-Tax Interest Coverage	5.05	4.73	4.69	3.91	3.06	2.97	3.00	2.84	3.06	2.75	2.55	2.59
63	Pre-Tax Interest Coverage (Excluding AFUDC)	5.05	4.73	4.70	3.92	3.04	2.95	2.99	2.80	3.12	2.81	2.62	2.64
64	After Tax Interest Coverage	3.47	3.28	3.24	2.89	2.36	2.26	2.23	2.20	2.26	2.12	1.96	1.99
65	SEC Coverage	4.98	4.66	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69	2.50	2.54
66	After Tax Interest Coverage (Excluding AFUDC)	3.47	3.28	3.25	2.81	2.35	2.24	2.21	2.16	2.31	2.16	2.01	2.02
67	Indenture Provision Coverage	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	After Tax Fixed Charge Coverage	7.76	7.28	3.02	2.60	2.21	2.13	2.08	2.18	2.15	2.04	1.89	1.92
69													
70	<u>Stock and Bond Ratings: (1)</u>												
71	Moody's Bond Rating	N/A	A2	A2	Baa1	Baa1	Baa1	Baa2	Baa2	Baa3	Baa3	Baa3	Baa3
72	S&P Bond Rating	N/A	A-	A-	A-	BBB+	BBB+	BBB+	BBB+	BBB	BBB	BBB	BBB
73	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
74	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
75													
76	<u>Common Stock Related Data: (1)</u>												
77	Shares Outstanding Year End (000)	N/A	N/A	100,388	90,640	90,240	90,296	90,164	92,552	90,814	89,326	81,739	80,539
78	Shares Outstanding - Weighted Average (Monthly) (000)	N/A	N/A	97,608	91,711	91,172	90,652	92,422	91,620	89,941	87,486	81,173	79,012
80	Earnings Per Share - Weighted Avg. (\$)	N/A	N/A	2.96	2.64	2.37	2.27	2.20	2.07	1.99	1.91	1.81	1.72
81	Dividends Paid Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
82	Dividends Declared Per Share (\$)	N/A	N/A	1.48	1.40	1.38	1.36	1.34	1.32	1.30	1.28	1.26	1.24
83	Dividend Payout Ratio (Declared)	N/A	N/A										

Atmos Energy Corporation, Kentucky/Mid-States Division
 Kentucky Jurisdiction Case No. 2015-00343
 Comparative Financial Data
 Base Period: Twelve Months Ended February 29, 2016
 Forecasted Test Period: Twelve Months Ended May 31, 2017
 and 10 Most Recent Calendar Years

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

FR 16(b)(k)
 Schedule K

Witness: Schneider, Smith, and Waller

Line No.	Description	Forecasted Period	Base Period	Most Recent Ten Calendar Years - as Reported									
				2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
84	Basis (%)	N/A	N/A	50%	53%	58%	60%	61%	64%	65%	67%	70%	72%
85	Market Price - High (Low)	N/A	N/A										
86	1st Quarter - High (\$)	N/A	N/A	47.1	36.9	35.4	31.7	30.1	27.9	29.5	33.0	28.4	27.4
87	1st Quarter - Low (\$)	N/A	N/A	41.1	33.2	31.0	29.1	27.4	21.2	26.1	28.5	25.8	24.9
88	2nd Quarter - High (\$)	N/A	N/A	48.0	42.7	33.2	35.0	29.5	26.0	29.0	33.0	27.0	29.1
89	2nd Quarter - Low (\$)	N/A	N/A	44.2	35.1	30.6	31.5	26.5	20.2	25.1	30.6	26.1	26.2
90	3rd Quarter - High (\$)	N/A	N/A	53.4	44.9	35.1	34.9	30.0	26.4	28.5	33.1	27.9	28.9
91	3rd Quarter - Low (\$)	N/A	N/A	46.9	38.6	30.9	31.3	26.4	22.8	25.8	29.4	26.0	25.9
92	4th Quarter - High (\$)	N/A	N/A	52.7	45.2	36.9	34.3	29.8	28.8	28.3	30.7	29.1	29.8
93	4th Quarter - Low (\$)	N/A	N/A	47.0	39.4	34.9	28.9	26.8	24.7	25.5	26.5	28.0	28.2
94	Book Amount Per Share (Year-end) (\$)	N/A	N/A	31.6	28.1	25.9	24.9	23.6	23.8	22.8	22.5	20.3	19.9
95													
96	(1) Based on fiscal year-end of parent company												
97													
98	<u>Rate of Return Measures (1)</u>												
99	Return On Common Equity (Average)	N/A	N/A	10.2%	9.8%	8.3%	8.6%	8.7%	8.7%	8.8%	8.8%	8.9%	9.0%
100	Return On Total Capital (Average)	0.4%	0.3%	5.2%	4.8%	4.0%	4.3%	4.4%	4.3%	4.3%	4.3%	3.9%	3.9%
101	Return On Net Plant in Service (Average)	6.3%	6.1%	4.5%	4.3%	3.6%	3.8%	4.1%	4.3%	4.5%	4.5%	4.2%	4.6%
102													
103	<u>Other Financial and Operating Data:</u>												
104	Mix of Sales: (MMcf)												
105	Residential	10,337	10,303	11,729	10,695	8,433	10,187	10,735	10,261	10,855	10,385	9,751	11,112
106	Commercial	5,106	5,106	5,650	5,143	3,972	4,642	5,049	4,659	5,017	4,793	4,642	5,362
107	Industrial	922	922	810	811	995	821	724	960	1,715	1,757	1,327	2,268
108	Public authority & Other Sales	1,085	1,085	1,234	1,179	980	1,111	1,192	1,176	1,253	1,195	1,261	1,479
109	Unbilled	0	0										
110	Total Mix of Sales	17,449	17,415	19,423	17,828	14,380	16,761	17,700	17,056	18,839	18,130	16,982	20,221
111													
112	Mix of Fuel: (MMcf)												
113		0	0	0	0	0	0	0	0	0	0	0	0
114	Other	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
115													
116	Total MIX of Fuel (2)	17,780	17,746	21,324	18,367	17,441	16,748	17,596	17,034	18,790	19,493	19,334	19,589
117													
118	Composite Depreciation Rate	3.33%	3.47%	3.50%	3.31%	3.49%	3.58%	3.40%	3.43%	3.17%	3.48%	3.70%	3.74%

(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.

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 31 30

KY Rate Case

Deferred Balances

	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016
002 SSU																
Book Cost	197,628,004	188,483,242	188,709,283	191,233,913	192,745,862	195,474,107	200,100,668	202,222,674	203,994,143	205,608,557	206,694,586	207,910,920	208,796,868	209,605,113	210,887,499	212,199,506
Tax Cost	107,981,211	107,981,211	107,981,211	107,981,211	108,739,980	110,109,144	112,430,974	113,495,899	114,384,907	115,195,097	115,740,119	116,350,533	116,795,145	117,200,761	117,844,324	118,502,752
FXA01	(89,646,793)	(80,502,031)	(80,722,072)	(83,252,702)	(84,005,883)	(85,364,964)	(87,669,694)	(88,726,776)	(89,609,237)	(90,413,460)	(90,954,468)	(91,560,387)	(92,001,724)	(92,404,353)	(93,043,176)	(93,696,755)
Tax Effect	(32,721,079)	(29,383,241)	(29,463,556)	(30,387,236)	(30,662,147)	(31,158,212)	(31,999,438)	(32,385,273)	(32,707,371)	(33,000,913)	(33,198,381)	(33,419,541)	(33,580,629)	(33,727,589)	(33,960,759)	(34,199,315)
FXA01 Prorated	(32,721,079)	(29,383,241)	(29,463,556)	(30,387,236)	(30,662,147)	(31,158,212)	(31,999,438)	(32,385,273)	(32,707,371)	(33,000,913)	(33,198,381)	(33,419,541)	(33,580,629)	(33,727,589)	(33,960,759)	(34,199,315)
Book Accum	(123,277,117)	(113,824,242)	(114,830,433)	(115,861,917)	(116,932,548)	(118,018,698)	(119,131,165)	(120,255,703)	(121,390,317)	(122,534,115)	(123,684,090)	(124,840,985)	(126,010,488)	(127,183,871)	(128,364,547)	(129,552,685)
Tax Accum	(102,362,282)	(102,362,282)	(102,362,282)	(102,362,282)	(102,654,106)	(102,950,160)	(103,253,388)	(103,559,905)	(103,869,170)	(104,180,937)	(104,494,388)	(104,809,725)	(105,128,499)	(105,448,331)	(105,770,150)	(106,094,003)
FXA02	20,914,835	11,461,960	12,468,151	13,489,635	14,278,442	15,068,538	15,877,777	16,695,798	17,521,148	18,353,178	19,189,702	20,031,259	20,881,989	21,735,540	22,594,997	23,458,682
Tax Effect	7,633,915	4,183,615	4,550,875	4,927,367	5,211,631	5,500,016	5,795,369	6,093,966	6,395,219	6,698,910	7,004,241	7,311,410	7,621,926	7,933,472	8,246,955	8,562,419
FXA02 Prorated	7,633,915	4,183,615	4,550,875	4,927,367	5,211,631	5,500,016	5,795,369	6,093,966	6,395,219	6,698,910	7,004,241	7,311,410	7,621,926	7,933,472	8,246,955	8,562,419
CWIP																
FXA26	813,916	(2,882,991)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)	(3,277,075)
Tax Effect	297,079	(1,052,292)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)
FXA26 Prorated	297,079	(1,052,292)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)	(1,196,132)
Sec481(a) Cushion Gas	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888	1,504,888
Sec 481(a) Line Pack Gas	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597	182,597
TOTAL	(66,230,557)	(70,235,577)	(69,843,511)	(71,342,657)	(71,317,031)	(71,886,016)	(73,381,507)	(73,620,368)	(73,677,679)	(73,649,872)	(73,354,355)	(73,118,717)	(72,709,324)	(72,258,402)	(72,039,369)	(71,827,663)
Total Prorated	(66,230,557)	(70,235,577)	(69,843,511)	(71,342,657)	(71,317,031)	(71,886,016)	(73,381,507)	(73,620,368)	(73,677,679)	(73,649,872)	(73,354,355)	(73,118,717)	(72,709,324)	(72,258,402)	(72,039,369)	(71,827,663)
012 Call Center																
Book Cost	161,147,877	156,854,047	156,866,959	157,636,437	157,997,071	158,360,301	158,726,652	159,101,838	159,388,434	159,707,372	159,984,801	160,261,100	160,531,840	160,801,582	161,074,346	161,530,287
Tax Cost	38,056,589	38,056,589	38,056,589	38,056,589	38,237,572	38,419,859	38,603,711	38,791,997	38,935,825	39,095,883	39,235,110	39,373,770	39,500,919	39,636,289	39,773,175	39,908,988
FXA01	(123,091,288)	(118,797,458)	(118,810,370)	(119,579,848)	(119,759,499)	(119,940,442)	(120,122,941)	(120,309,841)	(120,452,609)	(120,611,489)	(120,749,691)	(120,887,330)	(121,020,921)	(121,155,293)	(121,291,171)	(121,428,299)
Tax Effect	(44,928,320)	(43,361,072)	(43,365,785)	(43,646,644)	(43,712,217)	(43,778,261)	(43,844,873)	(43,913,092)	(43,965,202)	(44,023,193)	(44,073,637)	(44,123,875)	(44,173,286)	(44,222,402)	(44,271,328)	(44,320,082)
FXA01 Prorated	(44,928,320)	(43,361,072)	(43,365,785)	(43,646,644)	(43,712,217)	(43,778,261)	(43,844,873)	(43,913,092)	(43,965,202)	(44,023,193)	(44,073,637)	(44,123,875)	(44,173,286)	(44,222,402)	(44,271,328)	(44,320,082)
Book Accum	(52,182,230)	(48,357,213)	(48,115,994)	(49,895,044)	(50,678,409)	(51,463,796)	(52,251,219)	(53,040,897)	(53,832,279)	(54,625,468)	(55,420,445)	(56,216,978)	(57,009,700)	(57,803,935)	(58,599,701)	(59,398,024)
Tax Accum	(10,246,537)	(10,246,537)	(10,246,537)	(10,246,537)	(10,555,181)	(10,864,621)	(11,174,864)	(11,485,517)	(11,797,798)	(12,110,312)	(12,423,532)	(12,737,364)	(13,049,694)	(13,362,621)	(13,676,150)	(13,990,688)
FXA02	41,935,693	38,110,676	38,869,457	39,648,507	40,123,228	40,599,174	41,076,355	41,554,781	42,034,481	42,515,156	42,996,914	43,479,615	43,960,006	44,441,315	44,923,551	45,407,336
Tax Effect	15,306,528	13,910,397	14,187,352	14,471,705	14,644,978	14,818,699	14,992,870	15,167,495	15,342,586	15,518,032	15,693,874	15,870,059	16,045,402	16,221,080	16,397,096	16,573,678
FXA02 Prorated	15,306,528	13,910,397	14,187,352	14,471,705	14,644,978	14,818,699	14,992,870	15,167,495	15,342,586	15,518,032	15,693,874	15,870,059	16,045,402	16,221,080	16,397,096	16,573,678
CWIP																
FXA26	(2,362,282)	(2,616,908)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)	(3,473,162)
Tax Effect	(862,233)	(955,171)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)
FXA26 Prorated	(862,233)	(955,171)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)	(1,267,704)
TOTAL	(83,517,877)	(83,303,690)	(83,414,076)	(83,404,504)	(83,109,433)	(82,814,431)	(82,519,748)	(82,228,222)	(81,891,290)	(81,569,496)	(81,225,939)	(80,880,877)	(80,544,077)	(80,211,141)	(80,067,873)	(80,067,873)
Total Prorated	(83,517,877)	(83,303,690)	(83,414,076)	(83,404,504)	(83,109,433)	(82,814,431)	(82,519,748)	(82,228,222)	(81,891,290)	(81,569,496)	(81,225,939)	(80,880,877)	(80,544,077)	(80,211,141)	(80,067,873)	(80,067,873)
050 GOF 091																
Book Cost	4,711,286	4,714,384	4,714,384	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,785,404	4,835,404	4,885,404	4,935,404

KY Rate Case

Deferred Balances

	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016
Acq ADJ	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495	4,165,495
Book Cost used to Calc Deferreds	8,876,780	8,879,879	8,879,879	8,879,879	8,950,899	8,950,899	8,950,899	8,950,899	8,950,899	8,950,899	8,950,899	8,950,899	8,950,899	9,000,899	9,050,899	9,100,899
Tax Cost	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,414,485)	(20,389,485)	(20,369,485)	(20,339,485)
FXA01	(29,291,265)	(29,294,364)	(29,294,364)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,365,384)	(29,390,384)	(29,415,384)	(29,440,384)
Tax Effected	(10,691,312)	(10,692,443)	(10,692,443)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,727,490)	(10,736,615)	(10,745,740)
FXA01 Prorated	(10,691,312)	(10,692,443)	(10,692,443)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,718,365)	(10,727,490)	(10,736,615)	(10,745,740)
	(10,691,312)															
	(0)															
Book Accum	(8,009,872)	(8,026,957)	(8,038,240)	(8,048,457)	(8,059,044)	(8,069,601)	(8,080,158)	(8,090,715)	(8,101,272)	(8,111,829)	(8,122,386)	(8,132,943)	(8,139,669)	(8,146,394)	(8,153,698)	(8,161,210)
Acq ADJ	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)	(1,970,114)
Book Accum used to Calc Deferreds	(4,979,985)	(4,997,071)	(5,008,354)	(5,018,601)	(5,029,158)	(5,039,715)	(5,050,272)	(5,060,829)	(5,071,386)	(5,081,943)	(5,092,500)	(5,103,057)	(5,109,782)	(5,116,508)	(5,123,812)	(5,131,324)
Tax Accum	(2,851,627)	(2,851,627)	(2,851,627)	(2,851,627)	(2,856,582)	(2,861,537)	(2,866,491)	(2,871,446)	(2,876,400)	(2,881,355)	(2,886,310)	(2,891,264)	(2,894,420)	(2,897,577)	(2,901,005)	(2,904,530)
FXA02	2,128,358	2,145,444	2,156,728	2,166,874	2,172,376	2,178,179	2,183,781	2,189,383	2,194,986	2,200,588	2,206,190	2,211,793	2,215,362	2,218,931	2,222,807	2,226,794
Tax Effected	776,851	783,087	787,205	790,945	792,990	795,035	797,080	799,125	801,170	803,215	805,260	807,304	809,307	809,910	811,255	812,494
FXA02 Prorated	776,851	783,087	787,205	790,945	792,990	795,035	797,080	799,125	801,170	803,215	805,260	807,304	809,307	809,910	811,255	812,494
CWIP																
FXA26	306,514	(101,829)	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936
Tax Effected	111,878	(37,168)	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086
FXA26 Prorated	111,878	(37,168)	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086	5,086
Total	(26,856,393)	(27,250,749)	(27,123,702)	(27,184,475)	(27,178,872)	(27,173,270)	(27,167,668)	(27,162,065)	(27,156,463)	(27,150,860)	(27,145,258)	(27,139,656)	(27,136,087)	(27,157,518)	(27,178,642)	(27,199,651)
Total Prorated	(26,856,393)	(27,250,749)	(27,123,702)	(27,184,475)	(27,178,872)	(27,173,270)	(27,167,668)	(27,162,065)	(27,156,463)	(27,150,860)	(27,145,258)	(27,139,656)	(27,136,087)	(27,157,518)	(27,178,642)	(27,199,651)
KY (009)																
Book Cost	453,545,378	462,073,954	465,677,479	474,925,006	478,448,088	482,855,018	487,978,933	491,501,600	495,447,806	499,751,426	504,404,889	510,101,793	514,830,599	519,651,234	523,153,863	527,954,306
Acq ADJ	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547	3,278,547
Book Cost used to Calc Deferreds	456,823,926	465,352,501	468,956,026	478,203,553	481,726,635	485,833,566	491,257,480	494,780,147	498,726,353	503,029,973	507,683,436	513,380,340	518,109,147	522,929,782	526,432,410	531,232,853
Tax Cost	302,114,047	302,114,047	302,114,047	302,114,047	303,238,784	304,549,913	306,281,487	307,406,092	308,665,910	310,039,832	311,525,441	313,344,167	309,958,198	303,495,176	304,613,383	306,145,915
FXA01	(154,709,879)	(163,238,454)	(166,841,980)	(176,089,507)	(178,487,851)	(181,283,652)	(184,975,893)	(187,874,056)	(190,060,443)	(192,390,141)	(196,157,895)	(200,036,174)	(216,152,949)	(219,434,606)	(221,819,027)	(225,086,938)
Tax Effected	(56,469,106)	(59,582,036)	(60,897,323)	(64,272,670)	(65,148,068)	(66,168,533)	(67,516,238)	(68,391,530)	(69,372,062)	(70,441,401)	(71,587,668)	(73,013,203)	(78,895,826)	(80,093,631)	(80,963,945)	(82,156,732)
FXA01 Prorated	(56,469,106)	(59,582,036)	(60,897,323)	(64,272,670)	(65,148,068)	(66,168,533)	(67,516,238)	(68,391,530)	(69,372,062)	(70,441,401)	(71,587,668)	(73,013,203)	(78,895,826)	(80,093,631)	(80,963,945)	(82,156,732)
Book Accum	(157,381,931)	(157,838,881)	(158,312,639)	(157,903,919)	(158,699,414)	(159,374,798)	(159,800,195)	(160,630,980)	(161,386,390)	(162,081,266)	(162,718,284)	(163,156,902)	(163,644,641)	(164,126,994)	(164,892,590)	(165,402,654)
Acq ADJ	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)	(3,278,547)
Book Accum used to Calc Deferreds	(160,660,478)	(161,117,428)	(161,591,186)	(161,182,466)	(161,971,961)	(162,653,345)	(163,078,743)	(163,909,527)	(164,664,937)	(165,359,814)	(165,996,831)	(166,435,449)	(166,923,188)	(167,405,542)	(168,171,137)	(168,681,201)
Tax Accum	(197,151,433)	(197,151,433)	(197,151,433)	(197,151,433)	(198,161,745)	(199,033,709)	(199,578,089)	(200,641,239)	(201,607,934)	(202,497,164)	(203,312,352)	(203,873,650)	(204,497,807)	(205,115,073)	(205,094,801)	(205,747,528)
FXA02	(36,490,954)	(36,034,004)	(35,560,247)	(35,968,966)	(36,189,784)	(36,380,364)	(36,499,346)	(36,731,712)	(36,942,997)	(37,137,350)	(37,315,521)	(37,438,201)	(37,574,619)	(37,709,591)	(37,574,619)	(37,066,327)
Tax Effected	(13,319,196)	(13,152,412)	(12,979,490)	(13,128,673)	(13,209,271)	(13,278,633)	(13,322,261)	(13,407,075)	(13,484,194)	(13,555,133)	(13,620,165)	(13,664,943)	(13,714,736)	(13,763,979)	(13,842,137)	(13,894,209)
FXA02 Prorated	(13,319,196)	(13,152,412)	(12,979,490)	(13,128,673)	(13,209,271)	(13,278,633)	(13,322,261)	(13,407,075)	(13,484,194)	(13,555,133)	(13,620,165)	(13,664,943)	(13,714,736)	(13,763,979)	(13,842,137)	(13,894,209)
CWIP																
FXA26	2,798,792	1,993,342	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492	2,242,492
Tax Effected	1,021,559	727,570	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510
FXA26 Prorated	1,021,559	727,570	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510	818,510
Total	(188,402,041)	(197,279,117)	(200,159,734)	(209,815,981)	(212,435,143)	(215,421,524)	(219,232,847)	(221,863,276)	(224,760,947)	(227,884,999)	(231,231,024)	(235,231,882)	(251,485,076)	(254,901,644)	(257,371,980)	(260,910,772)
Total Prorated	(188,402,041)	(197,279,117)	(200,159,734)	(209,815,981)	(212,435,143)	(215,421,524)	(219,232,847)	(221,863,276)	(224,760,947)	(227,884,999)	(231,231,024)	(235,231,882)	(251,485,076)	(254,901,644)	(257,371,980)	(260,910,772)

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Divisions
 002DIV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2012 10/31/2012	Fiscal 2012 11/30/2012	Fiscal 2012 12/31/2012	Fiscal 2013 1/31/2013	Fiscal 2013 2/29/2013
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066	211,066
MBP/PPF Accrual	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378	1,926,378
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214	14,214
Sell Insurance - Adjustment	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123	1,568,123
Vacation Accrued	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232
Worker's Comp Insurance Reserve	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721	50,721
Accrued - Subtotal	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734	3,776,734
Habibi Trust - True Up	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
SEBP Adjustment	25,510,036	25,517,268	25,517,268	25,517,268	26,029,224	26,029,224	26,029,224	26,029,224	26,344,409	26,344,409	26,344,409	26,344,409	26,344,409	26,344,409	26,344,409	26,344,409
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hedged Asset Cost Adjustment	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945	5,319,945
Rabbi Trust	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696	1,999,696
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139	4,371,139
Director's Stock Awards	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402	2,956,402
Director's Stock - Temp	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)	(678,829)
Pension Expense	(14,371,493)	(14,606,177)	(14,606,177)	(14,606,177)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)	(13,981,554)
FAS 106 Adjustment	5,272,293	6,525,746	6,525,746	6,525,746	6,861,609	6,861,609	6,861,609	6,861,609	7,029,366	7,029,366	7,029,366	7,029,366	7,029,366	7,029,366	7,029,366	7,029,366
Benefits - Subtotal	30,288,620	31,609,468	31,609,468	31,609,468	32,882,002	32,882,002	32,882,002	32,882,002	35,626,275	35,626,275	35,626,275	35,626,275	35,626,275	35,626,275	35,626,275	35,626,275
CWIP	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465
RWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465	204,465
Fixed Asset Cost Adjustment	(23,376,951)	(24,924,514)	(24,924,514)	(24,924,514)	(26,580,944)	(26,580,944)	(26,580,944)	(26,580,944)	(28,182,941)	(28,182,941)	(28,182,941)	(28,182,941)	(28,182,941)	(28,182,941)	(28,182,941)	(28,182,941)
Depreciation Adjustment	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844	3,959,844
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809	556,809
Section 481(a) Line Pack Gas	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557	67,557
IRS Audit Assessment - Cost	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769	1,874,769
IRS Audit Assessment - Accrued	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)	(516,058)
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plants - Subtotal	(17,434,020)	(18,981,593)	(18,981,593)	(18,981,593)	(20,638,023)	(20,638,023)	(20,638,023)	(20,638,023)	(22,240,020)	(22,240,020)	(22,240,020)	(22,240,020)	(22,240,020)	(22,240,020)	(22,240,020)	(22,240,020)
Deferred Gas Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - IGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	61,381	61,391	61,391	61,391	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993	60,993
Amortization - IGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - MWG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/50 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Combur? Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Litig	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MWG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Clearing Account - Adjustment	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873	18,873
Charitable Contribution Carryover	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029	217,029
RAR CFWE 1990-1995	-	-	-													

Almos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Division
 0120V

Adjustment Description	Category	Adj Code	Account	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
				Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010	Fiscal 2010 8/31/2010	
Environmental Activities	ACC	ACC01	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ad Valorem Taxes	ACC	ACC02	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Directors Deferred Bonus	ACC	ACC03	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
MIP/WPP Accrual	ACC	ACC04	1900	(650,652)	(937,826)	(937,826)	(937,826)	(937,826)	(937,826)	(937,826)	(937,826)	(937,826)	(937,826)	(888,162)	(888,162)	(888,162)	
Accrued Environmental Asset	ACC	ACC05	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Accrued	ACC	ACC06	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Self Insurance - Adjustment	ACC	ACC08	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vacation Accrual	ACC	ACC11	1900	39,965	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	(7,352)	
Worker's Comp Insurance Reserve	ACC	ACC12	1900	(13,911)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	
Accrual - Subtotal				(624,631)	(969,571)	(969,571)	(969,571)	(969,571)	(969,571)	(969,571)	(969,571)	(969,571)	(969,571)	(912,555)	(912,555)	(912,555)	
Rabbi Trust - True Up	BEN	NBP01	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
SEBP Adjustment	BEN	NBP03	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rabbi Trust MVG	BEN	NBP04	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Stock Grant Plan	BEN	NBP05	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rabbi Trust	BEN	NBP06	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Excess Capital Loss on Capital Gain	BEN	NBP08	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Stock - MIP	BEN	NBP13	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Director's Stock Awards	BEN	NBP16	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Director's Stock - Temp	BEN	NBP18	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pension Expense	BEN	PEM01	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
FAS150 Adjustment	BEN	FR001	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Benefits - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	
CWIP	CWIP/RWIP	FXA26	2820	20,022	1,898,322	1,898,322	1,898,322	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)
RWIP	CWIP/RWIP	FXA47	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
CWIP/RWIP - Subtotal				20,022	1,898,322	1,898,322	1,898,322	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)	(3,770,013)
Fixed Asset Cost Adjustment	FXA	FXA01	2820	(34,264,097)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	(33,377,612)	
Depreciation Adjustment	FXA	FXA02	2820	15,456,206	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	13,759,961	
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	2820	(130,176)	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) Cushman Gas	FXA	FXA13	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) Line Pack Gas	FXA	FXA14	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
IRS Audit Assessment - Cost	FXA	FXA15	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
IRS Audit Assessment - Accum	FXA	FXA16	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repair % Completion Allowance	FXA	FXA41	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) Retirements	FXA	FXA46	2820	-	-	-	-	-	-	-	-	-	-	-	-	-	
Plant - Subtotal				(18,918,066)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)	(19,617,651)
Defered Gas Costs	GCA	GCA01	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Over Recoveries of PGA	GCA	GCA03	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
PGA - Amended Item	GCA	GCA04	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gas Cost Adjustment - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	
UGS - Goodwill Amortization	GDW	ONT13	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
TXU - Goodwill Amortization	GDW	ONT49	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances	ONT	CAP01	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization - UGS Acq. 1810-13523	ONT	DIE01	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Expense Projects	ONT	DIE09	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization - UGS Acq. 1810-14155	ONT	DIE12	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Projects - TXU Acquisition	ONT	DIE14	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
RAR 91/93 Bond Cost Amortized	ONT	DVA05	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
RAR 91/93 Bond Cost Capitalized	ONT	DVA06	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIG on Fixed Assets	ONT	DVA16	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIG on Fixed Assets - UGS Storage	ONT	DVA18	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIG on Fixed Assets - MVG	ONT	DVA19	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
RAR 86/90 Lease Expense Amort.	ONT	DVA26	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
MVG Right of Way	ONT	DVA35	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization - ConifurT Goodwill	ONT	DVA37	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - GGC	ONT	ITC01	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - UGS Non-Utility	ONT	ITC02	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - UGS	ONT	ITC03	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - MVG	ONT	ITC04	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regulatory Liability - GGC	ONT	ITC05	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capitalized Selling Expense	ONT	NTE03	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNICAP Section 263A Costs	ONT	NTE11	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
481(a) UNICAP	ONT	NTE15	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNICAP - IRS Audit	ONT	NTE19	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Allowance for Doubtful Accounts	ONT	ONT02	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Clearing Account - Adjustment	ONT	ONT03	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Charitable Contribution Carryover	ONT	ONT04	1900	275	268	268	268	268	268	268	268	268	268	268	268	268	
RAR CFWE 1990-1985	ONT	ONT05	2830	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	9,456	
Union Gas - Non Complete	ONT	ONT21	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Monarch - Non Complete	ONT	ONT22	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Palmyra - Non Complete	ONT	ONT23	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments	ONT	ONT31	2830	(247,275)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	(127,962)	
Rate Case Accrual	ONT	ONT32	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Research and Development Expenses	ONT	ONT33	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Partnership Investment - Unitary	ONT	ONT37	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory Adjustment	ONT	ONT44	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stock Option Expense	ONT	ONT50	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments - MVG	ONT	ONT51	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
WACGS to FIFO Adjustment	ONT	ONT52	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax Free Interest - Temp	ONT	ONT58	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal & State Tax Interest	ONT	ONT61	2830	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments - IRS Audits	ONT	ONT64	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
VA Charitable Contributions	ONT	ONT67	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reg Asset Benefit Accrual	ONT	ONT68	1900	-	-	-	-	-	-	-	-	-	-	-	-	-	
TX Rule 8.209 Reg Asset Deferral	ONT	ONT69	1900	-	-	-	-	-									

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Divisions
 012/DV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 3/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2012 10/31/2012	Fiscal 2012 11/30/2012	Fiscal 2012 12/31/2012	
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/PP Accrual	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)	(1,365,351)
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572
Worker's Comp Insurance Reserve	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)
Accrual - Subtotal	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)	(1,391,995)
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)
RWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)	(3,583,122)
Fixed Asset Cost Adjustment	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)	(40,064,057)
Depreciation Adjustment	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691	30,038,691
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Une Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(c) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)	(10,025,366)
Deferred Gas Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LES - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - UGS Acq. 1810-15523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - UGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConduIT Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Account - Adjustment	268	268	268	268	268	268	268	268	268	268	268	268	268	268	268
Charitable Contribution Carryover	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210	15,210
RAR CFPE 1990-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)	(944,023)
Rate Case Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Invest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - UGS Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	-	-													

Atlas Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Division
 012DV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2013 3/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2013 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/WPP Accrual	(171,475)	(171,475)	(171,475)	(171,475)	(171,475)	(294,129)	(294,129)	(294,129)	(294,129)	(294,129)	(294,129)	(294,129)	(294,129)	(294,129)
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	(89,728)	(89,728)	(89,728)	(89,728)	(89,728)	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	-	-	-	-	-	-	-	-	51	51	51	51	51	51
Accrual - Subtotal	(261,203)	(261,203)	(261,203)	(261,203)	(261,203)	(294,129)	(294,129)	(294,129)	(294,078)	(294,078)	(294,078)	(294,078)	(294,078)	(294,078)
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
Benefits - Subtotal	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)	(834)
CWIP	(15,264,555)	(15,264,555)	(15,264,555)	(15,264,555)	(15,264,555)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)	(16,095,236)
RWP	-	-	-	-	-	(792)	(792)	(792)	(792)	(792)	(792)	(792)	(792)	(792)
CWIP/RWP - Subtotal	(15,264,555)	(15,264,555)	(15,264,555)	(15,264,555)	(15,264,555)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)	(16,096,028)
Fixed Asset Cost Adjustment	(37,322,078)	(37,322,078)	(37,322,078)	(37,322,078)	(37,322,078)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)	(37,353,819)
Depreciation Adjustment	26,306,713	26,306,713	26,306,713	26,306,713	26,306,713	31,534,460	31,534,460	31,534,460	31,534,460	31,534,460	31,534,460	31,534,460	31,534,460	31,534,460
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(g) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)	(11,015,365)
Deferred Gas Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Over Recoveries of PGA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - ConiferT Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qualified Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	264	264	264	264	264	264	264	264	264	264	264	264	264	264
Cleaning Account - Adjustment	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325	16,325
Charitable Contribution Carryover	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CFBE 1990-2085	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(1,376,000)	(1,376,000)	(1,376,000)	(1,376,000)	(1,376,000)	(1,376,000)	(1,376,000)	(1,376,000)	0	0	0	0	0	0
Rate Case Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FHO Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Amus 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	(1,359,411)	(1,359,411)	(1,359,411)	(1,359,411)	(1,359,411)	(1,375,736)	(1,375,736)	(1,375,736)	264	264	264	264	264	264
Other - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Non Rec	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD-NOL Credit Carryforward - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Net Operating Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ST-State Bonus Depreciation	-	-	-											

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Children

012DIV

Adjustment Description	Actual YTD	Projected	Actual YTD	Projected	Actual YTD	Projected	Actual YTD	Projected	Actual YTD
	Fiscal 2016 9/30/2016	Fiscal 2017 10/31/2016	Fiscal 2017 11/30/2016	Fiscal 2017 12/31/2016	Fiscal 2017 1/31/2017	Fiscal 2017 2/28/2017	Fiscal 2017 3/31/2017	Fiscal 2017 4/30/2017	Fiscal 2017 5/31/2017
Environmental Activities									
Ad Valorem Taxes									
Directors Deferred Bonus									
MIP/MPV Accrual	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)
Accrued Environmental Asset									
Miscellaneous Accrued									
Self Insurance - Adjustment									
Vacation Accrual									
Worker's Comp Insurance Reserve									
Accrual - Subtotal	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)
Rabbi Trust - True Up									
SEBP Adjustment									
Rabbi Trust MVG									
Restricted Stock Grant Plan									
Rabbi Trust									
Excess Capital Loss on Capital Gain									
Restricted Stock - MIP									
Director's Stock Awards									
Director's Stock - Temp									
Pension Expense									
PAS106 Adjustment									
Benefits - Subtotal									
CWIP	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)
RWIP	5	5	5	5	5	5	5	5	5
CWIP/RWIP - Subtotal	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)	(1,267,700)
Fixed Asset Cost Adjustment	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)	(15,915,213)
Depreciation Adjustment	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)	(3,338,384)
Book Gain/Loss on Sale of Fixed Assets									
Tax Gain/Loss on Sale of Fixed Assets									
Section 481(a) Cushion Gas									
Section 481(a) Line Pack Gas									
IRS Audit Assessment - Cost									
IRS Audit Assessment - Accum									
Repair % Completion Allowance									
Section 481(a) Retirements									
Plant - Subtotal	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)	(29,337,257)
Deferred Gas Costs									
Over Recoveries of PGA									
PGA - Amended Item									
Gas Cost Adjustment - Subtotal									
UGS - Goodwill Amortization									
TXU - Goodwill Amortization									
Goodwill - Subtotal									
Customer Advances									
Amortization - LGS Acq. 1810-13523									
Deferred Expense Projects									
Amortization - LGS Acq. 1810-14155									
Deferred Projects - TXU Acquisition									
RAR 91/93 Bond Cost Amortized									
RAR 91/93 Bond Cost Capitalized									
DIG on Fixed Assets									
DIG on Fixed Assets - UCG Storage									
DIG on Fixed Assets - WIG									
RAR 86/90 Lease Expense Amortiz.									
MVG Right of Way									
Amortization - ConflurT Goodwill									
Deferred ITC - GGC									
Deferred ITC - UCG Non-Utility									
Deferred ITC - UCG									
Deferred ITC - MVG									
Regulatory Liability - GGC									
Capitalized Selling Expense									
UNICAP Section 263A Costs									
481(a) UNICAP									
UNICAP - IRS Audit									
Allowance for Doubtful Accounts									
Clearing Account - Adjustment									
Charitable Contribution Carryover									
RAR CPWE 1990-1985									
Union Gas - Non Compete									
Monarch - Non Compete									
Palmyra - Non Compete									
Prepayments									
Rate Case Accrual									
Research and Development Expenses									
Partnership Investment - Utility									
Inventory Adjustment									
Stock Option Expense									
Prepayments - MVG									
WACDS to FIFO Adjustment									
Tax Free Interest - Temp									
Federal & State Tax Interest									
Prepayments - IRS Audits									
VA Charitable Contributions									
Reg Asset Benefit Accrual									
TX Rule 8.209 Reg Asset Deferral									
LA SIP Reg Asset									
Intra Period Tax Allocation									
Regulatory Asset - LGS Amortization									
Regulatory Asset - Mid-Tex									
Regulatory Liability - Atmos 109									
Regulatory Liability - Mid-Tex									
Regulatory Liability - GGC 109									
Regulatory Liability - UCGC 109									
Regulatory Liability - UCGC Rate									
Other - Subtotal									
FD-NOL Credit Carryforward - Non Ret									
FD-NOL Credit Carryforward - Utility									
FD-NOL Credit Carryforward - Other									
ST-State Net Operating Loss									
ST-State Bonus Depreciation									
FD-FAS 113 Adjustment									
FD-Treasury Lock Adjustment									
FD-Other									
FD-Federal Benefit on State Bonus									
FD-Federal Benefit on State NOL									
FD-FAS 338 Measurement Date Change									
FD-AMT Minimum Tax Credit									
ST-Enterprise Zone ITC									
FD-Treasury Lock Adjustment-Realized									
FD-Treasury Lock Adjustment-Unrealized									
Other Tax Effected Items - Subtotal									
Total Accumulated Deferred Income Tax	(31,015,902)	(30,900,355)	(30,799,954)	(30,715,275)	(30,646,775)	(30,586,498)	(30,544,888)	(30,518,257)	(30,509,158)
Per Financials									
A1900-28201	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)	(410,946)
A1900-28206	-	-	-	-	-	-	-	-	-
A2820-28201	(30,604,956)	(30,489,409)	(30,389,008)	(30,304,329)	(30,235,829)	(30,175,552)	(30,133,942)	(30,107,311)	(30,098,212)
A2820-28206	-	-	-	-	-	-	-	-	-
A2830-28201	-	-	-	-	-	-	-	-	-
A2830-28204	-	-	-	-	-	-	-	-	-
A2830-28206	-	-	-	-	-	-	-	-	-
Total	(31,015,902)	(30,900,355)	(30,799,954)	(30,715,275)	(30,646,775)	(30,586,498)	(30,544,888)	(30,518,257)	(30,509,158)

Difference

Alamos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Dividends
005DIV

Adjustment Description	Category	Adj Code	Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
				Fiscal 2008 9/30/2008	Fiscal 2009 9/30/2009	Fiscal 2010 10/31/2009	Fiscal 2010 11/30/2009	Fiscal 2010 12/31/2009	Fiscal 2010 1/31/2010	Fiscal 2010 2/28/2010	Fiscal 2010 3/31/2010	Fiscal 2010 4/30/2010	Fiscal 2010 5/31/2010	Fiscal 2010 6/30/2010	Fiscal 2010 7/31/2010
Environmental Activities	ACC	ACC01	2830	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	ACC	ACC02	2830	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	ACC	ACC03	1900	-	-	-	-	-	-	-	-	-	-	-	-
MIP/MPF Accrual	ACC	ACC04	1900	-	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439	299,439
Accrued Environmental Asset	ACC	ACC05	2830	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	ACC	ACC06	2830	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	ACC	ACC08	1900	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	ACC	ACC11	1900	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	ACC	ACC12	1900	-	174,901	174,901	174,901	174,901	174,901	174,901	174,901	174,901	174,901	174,901	174,901
Accrual - Subtotal				-	474,340	474,340	474,340	474,340	474,340	474,340	474,340	474,340	474,340	474,340	474,340
Rabbi Trust - True Up	BEN	NBP01	1900	-	-	-	-	-	-	-	-	-	-	-	-
SEIP Adjustment	BEN	NBP03	1900	-	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374
Rabbi Trust MVG	BEN	NBP04	2830	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	BEN	NBP05	1900	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	BEN	NBP06	2830	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	BEN	NBP08	1900	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	BEN	NBP13	1900	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	BEN	NBP16	1900	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	BEN	NBP18	2830	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	BEN	PN01	2830	-	-	-	-	-	-	-	-	-	-	-	-
FAS158 Adjustment	BEN	PR01	1900	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal				-	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585	990,585
CWIP	CWIP/RWIP	FXA26	2820	(171,952)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)
RWIP	CWIP/RWIP	FXA47	2820	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal				(171,952)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)	(695,387)
Fixed Asset Cost Adjustment	FXA	FXA01	2820	(118,969)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)	(28,211,455)
Depreciation Adjustment	FXA	FXA02	2820	(60,067)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)	(8,587,095)
Book Gain/Loss on Sale of Fixed Assets	FXA	FXA03	2820	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	FXA	FXA04	2820	1,555	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)	(487,828)
Section 481(a) Cushion Gas	FXA	FXA13	2820	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Une Pack Gas	FXA	FXA14	2820	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	FXA	FXA15	2820	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Allowance	FXA	FXA16	2820	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Accrual	FXA	FXA41	2820	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	FXA	FXA46	2820	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal				(177,481)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)	(37,286,379)
Deferred Gas Costs	GCA	GCA01	2820	-	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619	5,806,619
Over Recoveries of PGA	GCA	GCA03	2820	-	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)	(6,769,358)
PGA - Amended Item	GCA	GCA04	2820	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal				(962,739)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)	(62,709)
LCG - Goodwill Amortization	GDW	ONT13	2830	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	GDW	ONT19	2830	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal				-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	ONT	CAP01	1900	-	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579	1,006,579
Amortization - LGS Acq. 1810-13523	ONT	DT01	2830	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	ONT	DT09	2830	-	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)	(203,217)
Amortization - LGS Acq. 1810-14155	ONT	DT12	2830	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	ONT	DT14	1900	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	ONT	DVA05	1900	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	ONT	DVA08	2830	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	ONT	DVA16	1900	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	ONT	DVA18	2830	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - MVG	ONT	DVA19	1900	-	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916
RAR 86/90 Lease Expense Amortz.	ONT	DVA26	2830	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	ONT	DVA35	2830	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - CombarT Goodwill	ONT	DVA37	2830	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	ONT	ITC01	1900	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	ONT	ITC02	1900	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	ONT	ITC03	1900	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	ONT	ITC04	1900	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	ONT	ITC05	1900	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	ONT	ITE03	1900	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 203A Costs	ONT	ITE11	1900	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	ONT	ITE15	1900	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	ONT	ITE19	1900	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	ONT	ONT02	1900	-	260,096	260,096	260,096	260,096	260,096	260,096	260,096	260,096	260,096	260,096	260,096
Cleaning Account - Adjustment	ONT	ONT03	1900	-	429	429	429	429	429	429	429	429	429	429	429
Charitable Contribution Carryover	ONT	ONT04	1900	-	168,584	168,584	168,584	168,584	168,584	168,584	168,584	168,584	168,584	168,584	168,584
RAR CFWE 1993-1995	ONT	ONT06	2830	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	ONT	ONT21	1900	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	ONT	ONT22	1900	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	ONT	ONT23	1900	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	ONT	ONT31	2830	-	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)	(104,270)
Rate Case Accrual	ONT	ONT32	2830	-	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)	(33,508)
Research and Development Expenses	ONT	ONT33	1900	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	ONT	ONT37	1900	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	ONT	ONT44	1900	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	ONT	ONT50	1900	-	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593
Prepayments - MVG	ONT	ONT51	2830	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	ONT	ONT52	2830	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	ONT	ONT58	1900	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	ONT	ONT61	2830	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	ONT	ONT64	1900	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	ONT	ONT67	1900	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	ONT	ONT68	1900												

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Division:
 005DIV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2012 11/30/2011	Fiscal 2012 12/31/2011	Fiscal 2012 1/31/2012	Fiscal 2012 2/29/2012	Fiscal 2012 3/31/2012	Fiscal 2012 4/30/2012	Fiscal 2012 5/31/2012	Fiscal 2012 6/30/2012	Fiscal 2012 7/31/2012	Fiscal 2012 8/31/2012	Fiscal 2012 9/30/2012	Fiscal 2013 10/31/2012	Fiscal 2013 11/30/2012	Fiscal 2013 12/31/2012
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/WPP Accrual	296,049	296,049	296,049	296,049	296,049	296,049	296,049	296,049	296,049	296,049	47,254	47,254	47,254	47,254
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	137,412	137,412	137,412	137,412	137,412	137,412	137,412	137,412	137,412	137,412	(59,917)	(59,917)	(59,917)	(59,917)
Accrual - Subtotal	433,461	433,461	433,461	433,461	433,461	433,461	433,461	433,461	433,461	433,461	(12,663)	(12,663)	(12,663)	(12,663)
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	197,374	-	-	-	-
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS108 Adjustment	983,978	983,978	983,978	983,978	983,978	983,978	983,978	983,978	983,978	983,978	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)
Benefits - Subtotal	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	1,183,352	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)
CWIP	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(170,359)	(170,359)	(170,359)	(170,359)
RWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP/RWIP - Subtotal	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(221,659)	(170,359)	(170,359)	(170,359)	(170,359)
Fixed Asset Cost Adjustment	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,497,529)	(47,776,114)	(47,776,114)	(47,776,114)	(47,776,114)
Depreciation Adjustment	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(10,382,312)	(12,826,587)	(12,826,587)	(12,826,587)	(12,826,587)
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accru	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair - % Complete Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(57,879,841)	(60,602,702)	(60,602,702)	(60,602,702)	(60,602,702)
Deferred Gas Costs	28,411	28,411	28,411	28,411	28,411	28,411	28,411	28,411	28,411	28,411	(61,840)	(61,840)	(61,840)	(61,840)
Over Recoveries of PGA	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(2,126,384)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(2,097,973)	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)
UGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	962,005	962,005	962,005	962,005	962,005	962,005	962,005	962,005	962,005	962,005	1,013,354	1,013,354	1,013,354	1,013,354
Amortization - IGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - IGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91793 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91793 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WKG	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916	183,916
RAR 86790 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Confront Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	6,155	6,155	6,155	6,155
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	47,806	47,806	47,806	47,806	47,806	47,806	47,806	47,806	47,806	47,806	75,974	75,974	75,974	75,974
Clearing Account - Adjustment	429	429	429	429	429	429	429	429	429	429	423	423	423	423
Charitable Contribution Carryover	356,611	356,611	356,611	356,611	356,611	356,611	356,611	356,611	356,611	356,611	433,874	433,874	433,874	433,874
RAR CPE 1993-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmira - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(66,536)	(71,861)	(71,861)	(71,861)	(71,861)
Rate Case Accrual	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	(6,759)	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra Period Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - USG Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid Tex	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tex	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-</											

Atmos Energy Corporation, Inc.
 Accumulated Deferred Income Taxes

Rate Division:
 009DV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2013 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MSP/VPP Accrual	47,254	47,254	47,254	47,254	47,254	45,857	45,857	45,857	338,616	338,616	338,616	338,616	338,616	338,616
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	(59,917)	(59,917)	(59,917)	(59,917)	(59,917)	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	-	-	-	-	-	-	-	-	310	310	310	310	310	310
Accrual - Subtotal	(12,663)	(12,663)	(12,663)	(12,663)	(12,663)	45,857	45,857	45,857	338,926	338,926	338,926	338,926	338,926	338,926
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	-	-	-	-	-	-
Benefits - Subtotal	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	(1,218,005)	-	-	-	-	-	-
CWIP	(470,359)	(470,359)	(459,529)	(459,529)	(459,529)	(74,462)	(74,462)	(74,462)	(154,645)	(154,645)	(154,645)	(154,645)	(154,645)	(154,645)
RWIP	-	-	-	-	-	(414,018)	(414,018)	(414,018)	(731,716)	(731,716)	(731,716)	(731,716)	(731,716)	(731,716)
CWIP/RWIP - Subtotal	(470,359)	(470,359)	(459,529)	(459,529)	(459,529)	(488,480)	(488,480)	(488,480)	(886,361)	(886,361)	(886,361)	(886,361)	(886,361)	(886,361)
Fixed Asset Cost Adjustment	(47,776,114)	(47,776,114)	(48,400,558)	(48,400,558)	(48,400,558)	(48,722,009)	(48,722,009)	(48,722,009)	(54,048,198)	(54,048,198)	(54,048,198)	(54,048,198)	(54,048,198)	(54,048,198)
Depreciation Adjustment	(12,828,587)	(12,828,587)	(12,399,556)	(12,399,556)	(12,399,556)	(12,342,944)	(12,342,944)	(12,353,003)	(12,432,306)	(12,432,306)	(12,432,306)	(12,432,306)	(12,432,306)	(12,432,306)
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(60,602,702)	(60,602,702)	(60,760,124)	(60,760,124)	(60,760,124)	(61,065,553)	(61,065,553)	(60,874,433)	(66,480,504)	(66,480,504)	(66,480,504)	(66,480,504)	(66,480,504)	(66,480,504)
Deferred Gas Costs	(61,840)	(61,840)	(61,840)	(61,840)	(61,840)	(61,840)	(61,840)	(61,840)	(1,079,985)	(1,079,985)	(1,079,985)	(1,079,985)	(1,079,985)	(1,079,985)
Over Recoveries of PGA	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(1,157,650)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)
PGA - Amended Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)	(1,219,496)	(1,147,839)	(1,147,839)	(1,147,839)	(1,147,839)	(1,147,839)	(1,147,839)
LSG - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	1,013,354	1,013,354	1,013,354	1,013,354	1,013,354	1,013,354	1,013,354	1,013,354	944,484	944,484	944,484	944,484	944,484	944,484
Amortization - LGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - LGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - WGG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Comfirt Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Urbility	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	6,155	6,155	6,155	6,155	6,155	6,155	6,155	6,155	2,051	2,051	2,051	2,051	2,051	2,051
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	75,974	75,974	75,974	75,974	75,974	75,974	75,974	75,974	257,318	257,318	257,318	257,318	257,318	257,318
Clearing Account - Adjustment	423	423	423	423	423	423	423	423	423	423	423	423	423	423
Charitable Contribution Carryover	433,874	433,874	433,874	433,874	433,874	433,874	433,874	433,874	-	-	-	-	-	-
RAR CFME 1590-1355	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Gas - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(71,861)	(71,861)	(71,861)	(71,861)	(71,861)	(71,861)	(71,861)	(71,861)	(65,858)	(65,858)	(65,858)	(65,858)	(65,858)	(65,858)
Rate Case Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MWG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACGS to RFD Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LA SIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intro Period Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - LGS Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Asset - Mid-Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Atmos 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - Mid-Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC 109	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - UCGC Rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other - Subtotal	1,457,919	1,457,919	1,457											

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division
0092DV

Adjustment Description	ACTUAL		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED	
	Fiscal 2015 5/31/2015	Fiscal 2015 6/30/2015	Fiscal 2015 7/31/2015	Fiscal 2015 8/31/2015	Fiscal 2015 9/30/2015	Fiscal 2016 10/31/2015	Fiscal 2016 11/30/2015	Fiscal 2016 12/31/2015	Fiscal 2016 1/31/2016	Fiscal 2016 2/29/2016	Fiscal 2016 3/31/2016	Fiscal 2016 4/30/2016	Fiscal 2016 5/31/2016	Fiscal 2016 6/30/2016	Fiscal 2016 7/31/2016	Fiscal 2016 8/31/2016
Environmental Activities																
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/VPP Accrual	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vacation Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrual - Subtotal	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)	(7,976)
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEBP Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FASION Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CWIP	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559	1,021,559
RWIP	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)	(716,683)
CWIP/RWIP - Subtotal	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876	304,876
Fixed Asset Cost Adjustment	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)	(56,469,106)
Depreciation Adjustment	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)	(13,319,199)
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)	(69,798,304)
Deferred Gas Costs	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)	(1,162,680)
Over Recoveries of PGA	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)	(67,854)
PGA - Amanded Item	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)	(1,230,534)
LGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXI - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690	676,690
Amortization - LGS Acq. 181D-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)	(8,958)
Amortization - LGS Acq. 1819-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXI Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIG on Fixed Assets - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amortiz.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Conflut Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)	(2,052)
UNICAP Section 263A Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527	355,527
Clearing Account - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charitable Contribution Carryover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR CPWE 1990-1995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Gas - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monarch - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Complete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)	(87,084)
Rate Case Accrual	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Utility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MWG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg Asset Benefit Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TX Rule 8.209 Reg Asset Deferral	-	-	-	-</												

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Division

091DIV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2013 1/31/2013	Fiscal 2013 2/28/2013	Fiscal 2013 3/31/2013	Fiscal 2013 4/30/2013	Fiscal 2013 5/31/2013	Fiscal 2013 6/30/2013	Fiscal 2013 7/31/2013	Fiscal 2013 8/31/2013	Fiscal 2013 9/30/2013	Fiscal 2013 10/31/2013	Fiscal 2014 11/30/2013	Fiscal 2014 12/31/2013	Fiscal 2014 1/31/2014	Fiscal 2014 2/28/2014	
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MIP/PPP Accrual	247,263	247,263	247,263	247,263	247,263	(10,535)	(10,535)	(10,535)	122,718	122,718	122,718	122,718	122,718	122,718	122,718
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Self Insurance - Adjustment	3,985	3,985	3,985	3,985	3,985	3,985	3,985	3,985	-	-	-	-	-	-	-
Vacation Accrual	30,504	30,504	30,504	30,504	30,504	30,504	30,504	30,504	-	-	-	-	-	-	-
Worker's Comp Insurance Reserve	221,929	221,929	221,929	221,929	221,929	221,929	221,929	221,929	316,281	316,281	316,281	316,281	316,281	316,281	316,281
Accrual - Subtotal	505,681	505,681	505,681	505,681	505,681	505,681	505,681	505,681	438,999	438,999	438,999	438,999	438,999	438,999	438,999
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEIP Adjustment	1,309,878	1,309,878	1,313,412	1,313,412	1,313,412	1,317,309	1,317,309	1,317,309	1,323,160	1,323,160	1,323,160	1,327,223	1,327,223	1,327,223	1,327,223
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAS106 Adjustment	5,635,725	5,635,725	6,117,308	6,117,308	6,117,308	4,732,241	4,732,241	4,732,241	3,398,366	3,398,366	3,398,366	3,116,140	3,116,140	3,116,140	3,116,140
Benefits - Subtotal	6,945,603	6,945,603	7,430,720	7,430,720	7,430,720	6,049,550	6,049,550	6,049,550	4,721,525	4,721,525	4,721,525	4,443,363	4,443,363	4,443,363	4,443,363
CWIP	13,668	13,668	(855,713)	(855,713)	(855,713)	18,249	18,249	18,249	37,002	37,002	37,002	37,002	37,002	37,002	37,002
RWIP	-	-	-	-	-	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)	(2,343)
CWIP/RWIP - Subtotal	13,668	13,668	(855,713)	(855,713)	(855,713)	15,906	15,906	15,906	34,658	34,658	34,658	34,658	34,658	34,658	34,658
Fixed Asset Cost Adjustment	(4,872,655)	(4,872,655)	(6,784,244)	(6,784,244)	(6,784,244)	27,800,708	27,800,708	27,800,708	(1,527,770)	(1,527,770)	(1,527,770)	(4,323,143)	(4,323,143)	(4,323,143)	(4,323,143)
Depreciation Adjustment	(1,005,053)	(1,005,053)	(2,723,850)	(2,723,850)	(2,723,850)	(2,324,540)	(2,324,540)	(2,324,540)	463,583	463,583	463,583	1,010,438	1,010,438	1,010,438	1,010,438
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Curbion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Line Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IRS Audit Assessment - Accum	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant - Subtotal	(5,875,709)	(5,875,709)	(9,508,004)	(9,508,004)	(9,508,004)	25,476,168	25,476,168	25,476,168	(1,064,187)	(1,064,187)	(1,064,187)	(3,312,705)	(3,312,705)	(3,312,705)	(3,312,705)
Deferred Gas Costs	(3,056,370)	(3,056,370)	1,282,624	1,282,624	1,282,624	1,024,345	1,024,345	1,024,345	-	-	-	1,284,101	1,284,101	1,284,101	1,284,101
Over Recoveries of PGA	1,180,208	1,180,208	(1,724,754)	(1,724,754)	(1,724,754)	(1,778,400)	(1,778,400)	(1,778,400)	-	-	-	-	-	-	-
PGA - Amended Item	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Cost Adjustment - Subtotal	(1,876,162)	(1,876,162)	(442,131)	(442,131)	(442,131)	(754,055)	(754,055)	(754,055)	-	-	-	955,807	955,807	955,807	955,807
IGS - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - IGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - IGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 91/93 Bond Cost Amortized	22,561	22,561	22,561	22,561	22,561	22,561	22,561	22,561	23,997	23,997	23,997	23,997	23,997	23,997	23,997
RAR 91/93 Bond Cost Capitalized	(36,330)	(36,330)	(36,330)	(36,330)	(36,330)	(36,330)	(36,330)	(36,330)	-	-	-	-	-	-	-
DIG on Fixed Assets	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)
DIG on Fixed Assets - UCG Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RAR 86/90 Lease Expense Amort.	(132,238)	(132,238)	(132,238)	(132,238)	(132,238)	(132,238)	(132,238)	(132,238)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization - Conifort Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred ITC - UCG Non-Utility	11,621	11,621	11,621	11,621	11,621	12,879	12,879	12,879	6,485	6,485	6,485	6,485	6,485	6,485	6,485
Deferred ITC - UCG	2,124	2,124	2,124	2,124	2,124	866	866	866	-	-	-	-	-	-	-
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capitalized Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP Section 263A Costs	1,356,302	1,356,302	1,356,302	1,356,302	1,356,302	1,301,169	1,301,169	1,301,169	1,343,426	1,343,426	1,343,426	1,343,426	1,343,426	1,343,426	1,343,426
481(a) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Doubtful Accounts	240,569	240,569	365,580	365,580	365,580	317,359	317,359	317,359	129,267	129,267	129,267	85,355	85,355	85,355	85,355
Clearing Account - Adjustment	958	958	389,174	389,174	389,174	958	958	958	958	958	958	958	958	958	958
Charitable Contribution Carryover	69,162	69,162	69,162	69,162	69,162	82,935	82,935	82,935	-	-	-	61,352	61,352	61,352	61,352
RAR CPWE 199D-199S	(69,873)	(69,873)	(69,873)	(69,873)	(69,873)	(69,873)	(69,873)	(69,873)	-	-	-	-	-	-	-
Union Gas - Non Compete	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Palmyra - Non Compete	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate Case Accrual	(581)	(581)	(23,203)	(23,203)	(23,203)	(9,412)	(9,412)	(9,412)	-	-	-	194	194	194	194
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WACOG to FIFO Adjustment	(547,770)	(547,770)	(102,541)	(102,541)	(102,541)	(53,918)	(53,918)	(53,918)	(22,303)	(22,303)	(22,303)	175,630	175,630	175,630	175,630
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal & State Tax Interest	-	-</													

Alamos Energy Corporation, Inc.
Accumulated Deferred Income Taxes

Rate Obligation
091DIV

Adjustment Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	Fiscal 2014 3/31/2014	Fiscal 2014 4/30/2014	Fiscal 2014 5/31/2014	Fiscal 2014 6/30/2014	Fiscal 2014 7/31/2014	Fiscal 2014 8/31/2014	Fiscal 2014 9/30/2014	Fiscal 2014 10/31/2014	Fiscal 2014 11/30/2014	Fiscal 2015 12/31/2014	Fiscal 2015 1/31/2015	Fiscal 2015 2/28/2015	Fiscal 2015 3/31/2015	Fiscal 2015 4/30/2015	
Environmental Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Directors Deferred Bonus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MIP/VPV Accrual	122,718	122,718	122,718	76,685	76,685	76,685	141,947	141,947	141,947	141,947	141,947	141,947	141,947	141,947	
Accrued Environmental Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Accrued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Self Insurance - Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vacation Accrual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Worker's Comp Insurance Reserve	316,281	316,281	316,281	345,211	345,211	345,211	449,414	449,414	449,414	449,414	449,414	449,414	449,414	449,414	
Accrual - Subtotal	438,999	438,999	438,999	421,896	421,896	421,896	591,360	591,360	591,360	591,360	591,360	591,360	591,360	591,360	
Rabbi Trust - True Up	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SEB Adjustment	1,333,318	1,333,318	1,333,318	1,339,413	1,339,413	1,339,413	1,347,540	1,347,540	1,347,540	1,351,132	1,351,132	1,351,132	1,356,520	1,356,520	
Rabbi Trust MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Stock Grant Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rabbi Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Excess Capital Loss over Capital Gain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restricted Stock - MIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Director's Stock Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Director's Stock - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pension Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FAS106 Adjustment	3,056,238	3,056,238	3,056,238	2,789,727	2,789,727	2,789,727	2,745,190	2,745,190	2,745,190	2,584,126	2,584,126	2,584,126	2,584,126	2,584,126	
Benefits - Subtotal	4,885,556	4,885,556	4,885,556	4,128,140	4,128,140	4,128,140	4,092,730	4,092,730	4,092,730	3,935,258	3,935,258	3,935,258	3,935,258	3,935,258	
CPWIP	37,002	37,002	37,002	50,817	50,817	50,817	111,878	111,878	111,878	111,878	111,878	111,878	111,878	111,878	
RWIP	(2,343)	(2,343)	(2,343)	(3,042)	(3,042)	(3,042)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	(2,382)	
CPWIP/RWIP - Subtotal	34,658	34,658	34,658	47,775	47,775	47,775	109,496	109,496	109,496	109,496	109,496	109,496	109,496	109,496	
Fixed Asset Cost Adjustment	(6,245,451)	(6,245,451)	(6,245,451)	(10,670,155)	(10,670,155)	(10,670,155)	(1,014,106)	(1,014,106)	(1,014,106)	(4,791,488)	(4,791,488)	(4,791,488)	(4,791,488)	(4,791,488)	
Depreciation Adjustment	1,634,707	1,634,707	1,634,707	2,283,405	2,283,405	2,283,405	(178,836)	(178,836)	(178,836)	210,627	210,627	210,627	210,627	210,627	
Book Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax Gain/Loss on Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) Cushion Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) the Pack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
IRS Audit Assessment - Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
IRS Audit Assessment - Accru	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repair % Completion Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Section 481(a) Retirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Plant - Subtotal	(6,610,744)	(6,610,744)	(6,610,744)	(8,366,740)	(8,366,740)	(8,366,740)	(1,192,942)	(1,192,942)	(1,192,942)	(4,580,611)	(4,580,611)	(4,580,611)	(4,580,611)	(4,580,611)	
Deferred Gas Costs	(3,327,750)	(3,327,750)	(3,327,750)	442,334	442,334	442,334	-	-	-	(4,232,174)	(4,232,174)	(4,232,174)	(4,232,174)	(4,232,174)	
Over Recoveries of PGA	1,294,613	1,294,613	1,294,613	292,475	292,475	292,475	-	-	-	(898,258)	(898,258)	(898,258)	(898,258)	(898,258)	
PGA - Amended Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gas Cost Adjustment - Subtotal	(2,033,136)	(2,033,136)	(2,033,136)	734,808	734,808	734,808	-	-	-	(5,130,432)	(5,130,432)	(5,130,432)	(5,130,432)	(5,130,432)	
LI - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TXU - Goodwill Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Goodwill - Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization - LGS Acq. 1810-13523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Expense Projects	-	-	-	-	-	-	-	-	-	(669)	(669)	(669)	(669)	(669)	
Amortization - LGS Acq. 1810-14155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Projects - TXU Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RAR 91/93 Bond Cost Amortized	23,997	23,997	23,997	23,997	23,997	23,997	25,433	25,433	25,433	25,433	25,433	25,433	25,433	25,433	
RAR 91/93 Bond Cost Capitalized	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIG on Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIG on Fixed Assets - UGS Storage	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	
DIG on Fixed Assets - WGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RAR 86/90 Lease Expense Amortiz.	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(137,613)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)	(142,988)	
MVG Right of Way	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Amortization - Comfuit Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - UGS Non-Utility	6,485	6,485	6,485	6,485	6,485	6,485	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	
Deferred ITC - UGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred ITC - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Regulatory Liability - GGC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capitalized Selling Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNICAP Section 263A Costs	1,343,426	1,343,426	1,343,426	1,310,453	1,310,453	1,310,453	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	1,716,847	
481(b) UNICAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
UNICAP - IRS Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Allowance for Doubtful Accounts	143,254	143,254	143,254	200,140	200,140	200,140	147,479	147,479	147,479	89,084	89,084	89,084	89,084	89,084	
Cleaning Account - Adjustment	958	958	958	958	958	958	-	-	-	-	-	-	-	-	
Charitable Contribution Carryover	83,255	83,255	83,255	120,023	120,023	120,023	-	-	-	64,512	64,512	64,512	87,995	87,995	
RAR CPWE 1990-1985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Union Gas - Non Compete	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,543	
Monarch - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Palmyra - Non Compete	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rate Case Accrual	244	244	244	200	200	200	-	-	-	2	2	2	2	2	
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Partnership Investment - Unitary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stock Option Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments - MVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
WACOG to FIFO Adjustment	(418,978)	(418,978)	(418,978)	(47,077)	(47,077)	(47,077)	(42,864)	(42,864)	(42,864)	1,216,956	1,216,956	1,216,956	1,216,956	1,216,956	
Tax Free Interest - Temp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal & State Tax Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments - IRS Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VA Charitable Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reg Asset Benefit Accrual	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	(140,592)	-	-	-	-	-	-	-	-	
TX Rule 8.209 Reg Asset Deferral	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LA SHIP Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intro Period Tax Allocation	147,419	147,419	147,419	7,927	7,927	7,927	-	-	-	129,031	129,031	129,031	129,031	129,031	
Regulatory Asset - LGS Amortization	-	-	-												

Lookup Rate Division	Description	USD	Cost Center	ARO	CY Actual	Oct								Nov			
						Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Nov	Nov	Nov	Nov
						A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes	A1900-28201	A1900-28206	A2820-28201	A2820-28206
001DIV	S001000		Amarillo Transmission - S001000			(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)
002DIV	S002000		Shared Services General Office - S002000			295,458,434.77	5,093,368.91	15,363,852.05	1,033,241.51	5,308,360.95	0	356,995.00	(278,489,354.17)	295,458,434.77	5,093,368.91	15,363,852.05	1,033,241.51
003DIV	S003000		Amarillo City Plant Distribution - S003000			168,538.28	11,334.45	23,319,758.03	1,568,287.82	373,962.29	0	25,149.51	25,107,284.92	168,538.28	11,334.45	23,319,758.03	1,568,287.82
004DIV	S004000		Fritch & Sanford City Plant Distribution - S004000			2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04
005DIV	S005000		West Texas City Plant Distribution - S005000			376,480.10	25,318.84	52,757,029.44	3,547,987.36	2,578,560.98	0	173,412.00	58,655,190.84	376,480.10	25,318.84	52,757,029.44	3,547,987.36
006DIV	S006000		Dalhart City Plant Distribution - S006000			10,411.16	700.17	800,824.81	53,856.64	(1,687.43)	0	(113.48)	841,769.21	10,411.16	700.17	800,824.81	53,856.64
007DIV	S007000		TransLa - S007000			637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49	637,688.07	42,885.46	38,375,955.09	2,580,839.08
008DIV	S008000		West Texas Div-West Texas Rural Irrigation - S008000			16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,039.48)	(38,604.99)
009DIV	S009000		KY - S009000			471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83
010DIV	S010000		West Texas Div - S010000			11,732,848.65	789,051.23	513,941.18	34,563.30	2,071,210.48	0	139,231.93	(9,762,892.99)	11,732,848.65	789,051.23	513,941.18	34,563.30
012DIV	S012000		Customer Support - S012000			(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	
013DIV	S013000		Amarillo Rural Distribution - S013000			26,173.26	1,760.19	619,613.03	41,669.88	(17,116.07)	0	(1,151.08)	615,082.31	26,173.26	1,760.19	619,613.03	41,669.88
014DIV	S014000		Non-Regulated Industrial - S014000			26,399.02	1,775.37	(9.32)	(0.67)	(93.02)	0	(6.26)	(28,284.26)	26,399.02	1,775.37	(9.32)	(0.67)
015DIV	S015000		Regulated Industrial - S015000			51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.68)	(0.05)
016DIV	S016000		Lubbock City Plant - S016000			133,291.42	8,964.04	25,679,935.60	1,727,013.21	729,230.87	0	49,041.84	28,042,966.06	133,291.42	8,964.04	25,679,935.60	1,727,013.21
017DIV	S017000		Dalhart Rural Distribution - S017000			0	0	(1,886.13)	(126.84)	0	0	(2,012.97)	0	0	(1,886.13)	(126.84)	
018DIV	S018000		Dalhart Rural Irrigation - S018000			980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(6,340.71)
019DIV	S019000		West Texas Div-Triangle Pipeline - S019000			(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33
020DIV	S020000		West Texas Lubbock Environs - S020000			16,500.82	1,109.70	1,605,190.68	107,951.42	11,074.30	0	744.76	1,707,350.64	16,500.82	1,109.70	1,605,190.68	107,951.42
021DIV	S021000		West Texas Rural Distribution - S021000			114,004.67	7,666.98	7,027,689.60	472,622.40	125,245.53	0	8,422.95	7,512,308.83	114,004.67	7,666.98	7,027,689.60	472,622.40
030DIV	S030000		COKS/Denver Company Office - S030000			1,055,308.58	3,546,872.08	395,934.43	26,627.17	180,068.13	0	12,109.85	(3,987,441.08)	1,055,308.58	3,546,872.08	395,934.43	26,627.17
031DIV	S031000		Colorado ADM - S031000			439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84
070DIV	S070000		Kirksville Division - S070000			0	0	0	0	0	0	0	0	0	0	0	0
071DIV	S071000		Butler Division - S071000			0	0	0	0	0	0	0	0	0	0	0	0
072DIV	S072000		Southeast Missouri Division - S072000			(0.34)	(0.02)	1.03	0.07	0	0	1.46	(0.34)	(0.02)	1.03	0.07	
077DIV	S077000		AE Louisiana - LGS - S077000			1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14
081DIV	S081000		GGC-Kansas - S081000			635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67
091DIV	S091000		Ky/Mid-States - S091000			6,818,758.72	458,571.49	3,426,066.33	(6,819,990.04)	1,656,810.11	0	111,422.90	(8,908,020.91)	6,818,758.72	458,571.49	3,426,066.33	(6,819,990.04)
092DIV	S092000		Mid-States-Illinois - S092000			0	0	0	0	0	0	0	0	0	0	0	0
093DIV	S093000		Mid-States-Tennessee - S093000			(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.57	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69
095DIV	S095000		Mid-States-Georgia - S095000			(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96	
096DIV	S096000		Mid-States-Virginia - S096000			132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,903.25	12,921,300.02	868,976.32
097DIV	S097000		Northeast Missouri Division - S097000			0	0	0	0	0	0	0	0	0	0	0	0
098DIV	S098000		Mid-States-Iowa - S098000			0	0	0	0	0	0	0	0	0	0	0	0
099DIV	S099000		Fort Benning System - S099000			0	0	0	0	0	0	0	0	0	0	0	0
107DIV	S107000		AE Louisiana Overhead - S107000			(3,734,239.02)	8,779,280.56	2,088,634.01	140,463.69	15,464.56	0	1,040.01	(2,799,439.27)	(3,734,239.02)	8,779,280.56	2,088,634.01	140,463.69
170DIV	S170000		Mississippi - S170000			7,763,671.59	3,012,986.21	81,264,944.98	1,316,024.24	6,190,676.75	0	416,332.06	78,411,320.23	7,763,671.59	3,012,986.21	81,264,944.98	1,316,024.24
171DIV	S171000		Mississippi PBR - S171000			0	0	280,679.40	18,876.10	0	0	299,555.50	0	0	280,679.40	18,876.10	
190DIV	S190000		Mid-Tex Gas Division - S190000			(53,796,735.55)	(2,850,430.58)	507,686,942.45	34,142,689.11	42,761,536.00	0	2,875,775.81	644,114,109.50	(53,796,735.55)	(2,850,430.58)	507,686,942.45	34,142,689.11
700DIV	S700000		Atmos Pipeline - Texas - S700000			(30,548,868.88)	(2,054,456.09)	307,052,547.03	20,649,732.70	6,445,636.04	0	433,478.45	367,184,719.19	(30,548,868.88)	(2,054,456.09)	307,052,547.03	20,649,732.70
830DIV	S830000		Blueframe - S830000			0	0	0	0	377,999.81	0	25,414.31	403,314.12	0	0	0	0
982DIV	S982000		Atmos Energy Company (BU Elim) - S982000			0	0	0	0	0	0	0	0	0	0	0	0
Total Utility	Service Area		Service Area			238,916,626.51	20,439,271.48	1,403,142,578.34	83,163,829.64	82,592,425.95	0	5,554,461.34	1,315,097,397.28	238,916,626.51	20,439,271.48	1,403,142,578.34	83,163,829.64
COLODV	COLODV		Colorado Divisions No 24 - COLODV			439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84
KANSVDV	KANSVDV		Kansas Divisions - KANSVDV			635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67

Lookup Rate Division	Ending Balance USD Cost Center ARO CY Actual	Nov				Dec				Dec				
		A2830-		Deferred Income		A2830-		Deferred Income		A2830-		Deferred Income		
		A2830-28201	28204	A2830-28206	Taxes	A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	28204	A2830-28206	Taxes	
001DIV	S001000	Amarillo Transmission - S001000	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96
002DIV	S002000	Shared Services General Office - S002000	(2,262,086.25)	0	(152,125.29)	(286,568,871.66)	293,930,313.63	5,027,880.91	(7,382,222.43)	1,045,620.86	(14,781,441.56)	0	(994,073.61)	(321,070,311.28)
003DIV	S003000	Amarillo City Plant Distribution - S003000	373,962.29	0	25,149.51	25,107,284.92	168,538.28	11,334.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92
004DIV	S004000	Fritch & Sanford City Plant Distribution - S004000	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11
005DIV	S005000	West Texas City Plant Distribution - S005000	2,578,560.98	0	173,412.00	58,655,190.84	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84
006DIV	S006000	Dalhart City Plant Distribution - S006000	(1,687.43)	0	(113.48)	841,769.21	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21
007DIV	S007000	Transla - S007000	10,395,736.38	0	699,128.47	51,371,085.49	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49
008DIV	S008000	West Texas Div-West Texas Rural Irrigation - S008000	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,089.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)
009DIV	S009000	KY - S009000	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10
010DIV	S010000	West Texas Div - S010000	2,071,210.48	0	139,291.93	(9,762,892.99)	11,732,848.65	789,051.23	7,392,543.84	329,360.56	2,071,210.48	0	139,291.93	(9,762,892.99)
012DIV	S012000	Customer Support - S012000	0	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	0	30,894,966.92
013DIV	S013000	Amarillo Rural Distribution - S013000	(17,116.07)	0	(1,151.08)	615,082.31	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31
014DIV	S014000	Non-Regulated Industrial - S014000	(93.02)	0	(6.26)	(28,284.26)	26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)
015DIV	S015000	Regulated Industrial - S015000	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)
016DIV	S016000	Lubbock City Plant - S016000	729,230.87	0	49,041.84	28,042,966.06	133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06
017DIV	S017000	Dalhart Rural Distribution - S017000	0	0	0	(2,012.97)	0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)
018DIV	S018000	Dalhart Rural Irrigation - S018000	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(3,340.71)	(34.88)	0	(2.35)	(101,708.35)
019DIV	S019000	West Texas Div-Triangle Pipeline - S019000	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31
020DIV	S020000	West Texas Lubbock Environs - S020000	11,074.30	0	744.76	1,707,350.64	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64
021DIV	S021000	West Texas Rural Distribution - S021000	125,245.53	0	8,422.95	7,512,308.83	114,004.67	7,666.98	7,060,746.29	474,845.52	92,188.84	0	6,199.83	7,512,308.83
030DIV	S030000	COKS/Denver Company Office - S030000	180,068.13	0	12,109.85	(3,987,441.08)	1,055,308.58	3,546,872.08	5,198,721.46	232,460.90	180,068.13	0	12,109.85	(3,987,441.08)
031DIV	S031000	Colorado ADM - S031000	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
070DIV	S070000	Kirksville Division - S070000	0	0	0	0	0	0	0	0	0	0	0	0
071DIV	S071000	Butler Division - S071000	0	0	0	0	0	0	0	0	0	0	0	0
072DIV	S072000	Southeast Missouri Division - S072000	0	0	0	1.46	(0.34)	(0.02)	1.03	0.07	0	0	0	1.46
077DIV	S077000	AE Louisiana - LGS - S077000	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67
081DIV	S081000	GGC-Kansas - S081000	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99
091DIV	S091000	Ky/Mid-States - S091000	1,656,810.11	0	111,422.90	(8,903,020.91)	6,818,758.72	458,571.49	10,408,347.91	(6,520,749.40)	1,656,810.11	0	111,422.90	(8,903,020.91)
092DIV	S092000	Mid-States-Illinois - S092000	0	0	0	0	0	0	0	0	0	0	0	0
093DIV	S093000	Mid-States-Tennessee - S093000	2,552,899.01	0	171,686.19	67,798,344.97	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97
095DIV	S095000	Mid-States-Georgia - S095000	0	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91
096DIV	S096000	Mid-States-Virginia - S096000	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31
097DIV	S097000	Northeast Missouri Division - S097000	0	0	0	0	0	0	0	0	0	0	0	0
098DIV	S098000	Mid-States-Iowa - S098000	0	0	0	0	0	0	0	0	0	0	0	0
099DIV	S099000	Fort Benning System - S099000	0	0	0	0	0	0	0	0	0	0	0	0
107DIV	S107000	AE Louisiana Overhead - S107000	15,464.56	0	1,040.01	(2,799,439.27)	(3,734,239.02)	8,779,280.56	9,058,048.50	439,581.45	15,464.56	0	1,040.01	(2,799,439.27)
170DIV	S170000	Mississippi - S170000	6,190,676.75	0	416,332.06	78,411,320.23	7,763,671.59	3,012,986.21	87,545,159.75	1,585,176.30	6,190,676.75	0	416,332.06	78,411,320.23
171DIV	S171000	Mississippi PBR - S171000	0	0	0	299,555.50	0	0	280,679.40	18,876.10	0	0	0	299,555.50
190DIV	S190000	Mid-Tex Gas Division - S190000	42,761,536.00	0	2,875,775.81	644,114,109.50	(53,796,735.55)	(2,850,430.58)	549,428,508.85	36,215,377.98	29,635,938.86	0	1,993,060.22	673,920,052.04
700DIV	S700000	Atmos Pipeline - Texas - S700000	6,445,636.04	0	433,478.45	367,184,719.19	(30,548,868.88)	(2,054,456.09)	319,960,109.77	21,202,913.96	6,445,636.04	0	433,478.45	367,184,719.19
830DIV	S830000	Blueflame - S830000	377,899.81	0	25,414.31	403,314.12	0	0	0	0	352,422.64	0	23,700.93	376,123.57
982DIV	S982000	Atmos Energy Company (BU Elim) - S982000	0	0	0	0	0	0	0	0	0	0	0	0
Total Utility	Service Area	Service Area	75,022,028.75	0	5,045,341.05	1,307,017,879.79	237,388,505.37	20,373,783.48	1,467,891,359.86	87,232,255.11	48,429,122.80	0	3,256,929.22	1,349,047,578.14
COLODV	COLODV	Colorado Divisions No 24 - COLODV	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
KANSNDV	KANSNDV	Kansas Divisions - KANSNDV	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99

Lookup Rate Division	Ending Balance USD Cost Center ARO CY Actual	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Feb	Feb	Feb	Feb			
		A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes	A1900-28201	A1900-28206	A2820-28201	A2820-28206	A1900-28201	A1900-28206	A2820-28201	A2820-28206	
001DIV	S001000	Amarillo Transmission - S001000	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96
002DIV	S002000	Shared Services General Office - S002000	293,930,313.63	5,027,880.91	(7,382,222.43)	1,045,620.86	(45,584,860.03)	0	(5,065,648.54)	(353,945,304.68)	293,930,313.63	5,027,880.91	(7,382,222.43)	1,045,620.86	(45,584,860.03)	0	(5,065,648.54)	(353,945,304.68)
003DIV	S003000	Amarillo City Plant Distribution - S003000	168,538.28	11,394.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92	168,538.28	11,394.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92
004DIV	S004000	Fritch & Sanford City Plant Distribution - S004000	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11
005DIV	S005000	West Texas City Plant Distribution - S005000	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84
006DIV	S006000	Dalhart City Plant Distribution - S006000	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21
007DIV	S007000	Transla - S007000	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49
008DIV	S008000	West Texas Div-West Texas Rural Irrigation - S008000	16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)
009DIV	S009000	KY - S009000	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10
010DIV	S010000	West Texas Div - S010000	11,732,848.65	789,051.23	7,392,543.84	329,360.56	2,071,210.48	0	139,291.93	(2,589,493.07)	11,732,848.65	789,051.23	7,392,543.84	329,360.56	2,071,210.48	0	139,291.93	(2,589,493.07)
012DIV	S012000	Customer Support - S012000	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	0	30,894,966.92
013DIV	S013000	Amarillo Rural Distribution - S013000	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31
014DIV	S014000	Non-Regulated Industrial - S014000	26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)	26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)
015DIV	S015000	Regulated Industrial - S015000	51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)
016DIV	S016000	Lubbock City Plant - S016000	133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06	133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06
017DIV	S017000	Dalhart Rural Distribution - S017000	0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)	0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)
018DIV	S018000	Dalhart Rural Irrigation - S018000	980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)
019DIV	S019000	West Texas Div- Triangle Pipeline - S019000	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31
020DIV	S020000	West Texas Lubbock Environs - S020000	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64
021DIV	S021000	West Texas Rural Distribution - S021000	114,004.67	7,666.98	7,060,746.29	474,845.52	92,138.84	0	6,199.83	7,542,308.83	114,004.67	7,666.98	7,060,746.29	474,845.52	92,138.84	0	6,199.83	7,542,308.83
030DIV	S030000	CO/KS/Denver Company Office - S030000	1,055,308.58	3,546,872.08	5,198,721.46	232,460.90	180,068.13	0	12,109.85	1,021,179.68	1,055,308.58	3,546,872.08	5,198,721.46	232,460.90	180,068.13	0	12,109.85	1,021,179.68
031DIV	S031000	Colorado ADM - S031000	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
070DIV	S070000	Kirksville Division - S070000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
071DIV	S071000	Butler Division - S071000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
072DIV	S072000	Southeast Missouri Division - S072000	(0.34)	(0.02)	1.03	0.07	0	0	0	1.46	(0.34)	(0.02)	1.03	0.07	0	0	0	1.46
077DIV	S077000	AE Louisiana - LGS - S077000	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67
081DIV	S081000	GCC-Kansas - S081000	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99
091DIV	S091000	Ky/Mid-States - S091000	6,818,758.72	458,571.49	10,408,347.91	(6,520,749.40)	1,656,810.11	0	111,422.90	(1,621,498.69)	6,818,758.72	458,571.49	10,408,347.91	(6,520,749.40)	1,656,810.11	0	111,422.90	(1,621,498.69)
092DIV	S092000	Mid-States-Illinois - S092000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
093DIV	S093000	Mid-States-Tennessee - S093000	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97
095DIV	S095000	Mid-States-Georgia - S095000	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91
096DIV	S096000	Mid-States-Virginia - S096000	132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31
097DIV	S097000	Northeast Missouri Division - S097000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
098DIV	S098000	Mid-States-Iowa - S098000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
099DIV	S099000	Fort Benning System - S099000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107DIV	S107000	AE Louisiana Overhead - S107000	(3,734,239.02)	3,779,280.56	9,068,048.50	439,581.45	15,464.56	0	1,040.01	4,479,092.98	(3,734,239.02)	3,779,280.56	9,068,048.50	439,581.45	15,464.56	0	1,040.01	4,479,092.98
170DIV	S170000	Mississippi - S170000	7,763,671.59	3,012,986.21	87,545,159.75	1,585,176.30	6,190,676.75	0	416,332.06	84,960,687.06	7,763,671.59	3,012,986.21	87,545,159.75	1,585,176.30	6,190,676.75	0	416,332.06	84,960,687.06
171DIV	S171000	Mississippi PBR - S171000	0	0	280,679.40	18,876.10	0	0	0	299,555.50	0	0	280,679.40	18,876.10	0	0	0	299,555.50
190DIV	S190000	Mid-Tex Gas Division - S190000	(53,796,735.55)	(2,850,430.58)	549,428,508.85	36,215,377.98	29,635,938.86	0	1,993,060.22	673,920,052.04	(53,796,735.55)	(2,850,430.58)	549,428,508.85	36,215,377.98	29,635,938.86	0	1,993,060.22	673,920,052.04
700DIV	S700000	Atmos Pipeline - Texas - S700000	(30,548,868.88)	(2,054,456.09)	319,960,109.77	21,202,913.96	6,445,636.04	0	433,478.45	380,645,463.19	(30,548,868.88)	(2,054,456.09)	319,960,109.77	21,202,913.96	6,445,636.04	0	433,478.45	380,645,463.19
830DIV	S830000	Blueflame - S830000	0	0	0	0	352,422.64	0	23,700.93	376,123.57	0	0	0	0	352,422.64	0	23,700.93	376,123.57
982DIV	S982000	Atmos Energy Company (BU Elim) - S982000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Utility	Service Area	Service Area	237,388,505.37	20,373,783.48	1,467,891,359.86	87,232,255.11	17,625,704.33	0	1,185,354.29	1,315,172,384.74	237,388,505.37	20,373,783.48	1,467,891,359.86	87,232,255.11	17,625,704.33	0	1,185,354.29	1,315,172,384.74
COLODV	COLODV	Colorado Divisions No 24 - COLODV	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
KANSVDV	KANSVDV	Kansas Divisions - KANSVDV	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99

Lookup Rate Division	Ending Balance USD Cost Center ARO CY Actual	Feb		Feb		Mar		Mar		Mar		Mar		Mar	
		A2830-28201		A2830-28204		A1900-28201		A1900-28206		A2820-28201		A2820-28206		A2830-28204	
		A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes	A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes		
001DIV	S001000	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96		
002DIV	S002000	(26,493,577.88)	0	(1,781,731.91)	(333,570,105.90)	294,082,724.63	5,027,880.91	41,989,495.67	1,064,806.17	(31,802,181.49)	0	(2,145,468.43)	(290,103,953.62)		
003DIV	S003000	207,811.16	0	13,975.60	25,107,284.92	168,538.28	11,334.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92		
004DIV	S004000	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11		
005DIV	S005000	2,209,175.33	0	148,570.27	58,655,190.84	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84		
006DIV	S006000	(1,783.19)	0	(119.92)	841,769.21	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21		
007DIV	S007000	10,395,736.38	0	699,128.47	51,371,085.49	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49		
008DIV	S008000	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)		
009DIV	S009000	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10		
010DIV	S010000	2,071,210.48	0	139,291.93	(2,589,493.07)	11,732,848.65	789,051.23	9,071,966.25	401,335.80	2,071,210.48	0	139,291.93	(2,589,493.07)		
012DIV	S012000	0	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	0	30,894,966.92		
013DIV	S013000	(19,088.39)	0	(1,283.72)	615,082.31	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31		
014DIV	S014000	(93.02)	0	(6.26)	(28,284.26)	25,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)		
015DIV	S015000	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)		
016DIV	S016000	384,207.93	0	25,838.54	28,042,966.06	133,291.42	8,984.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06		
017DIV	S017000	0	0	0	(2,012.97)	0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)		
018DIV	S018000	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)		
019DIV	S019000	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31		
020DIV	S020000	4,332.46	0	291.36	1,707,350.64	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64		
021DIV	S021000	92,188.84	0	6,199.83	7,512,308.83	114,004.67	7,666.98	7,060,746.29	474,845.52	92,188.84	0	6,199.83	7,512,308.83		
080DIV	S030000	180,068.13	0	12,109.85	1,021,179.68	1,055,308.58	3,546,872.08	5,384,498.61	240,422.78	180,068.13	0	12,109.85	1,021,179.68		
081DIV	S031000	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78		
070DIV	S070000	0	0	0	0	0	0	0	0	0	0	0	0		
071DIV	S071000	0	0	0	0	0	0	0	0	0	0	0	0		
072DIV	S072000	0	0	0	1.46	(0.34)	(0.02)	1.03	0.07	0	0	0	1.46		
077DIV	S077000	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67		
081DIV	S081000	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99		
091DIV	S091000	1,656,810.11	0	111,422.90	(1,621,498.69)	6,818,758.72	458,571.49	16,558,904.24	(6,257,154.13)	1,656,810.11	0	111,422.90	(1,621,498.69)		
092DIV	S092000	0	0	0	0	0	0	0	0	0	0	0	0		
093DIV	S093000	2,552,899.01	0	171,686.19	67,798,344.97	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97		
095DIV	S095000	0	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91		
096DIV	S096000	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,909.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31		
097DIV	S097000	0	0	0	0	0	0	0	0	0	0	0	0		
098DIV	S098000	0	0	0	0	0	0	0	0	0	0	0	0		
099DIV	S099000	0	0	0	0	0	0	0	0	0	0	0	0		
107DIV	S107000	15,464.56	0	1,040.01	4,479,092.98	(3,734,239.02)	8,779,280.56	15,511,540.81	715,731.12	15,464.56	0	1,040.01	4,479,092.98		
170DIV	S170000	6,190,676.75	0	416,332.06	84,960,687.06	7,763,671.59	3,012,986.21	91,094,828.02	1,737,304.94	6,190,676.75	0	416,332.06	84,960,687.06		
171DIV	S171000	0	0	0	299,555.50	0	0	280,679.40	18,876.10	0	0	0	299,555.50		
190DIV	S190000	29,635,938.86	0	1,993,060.22	673,920,052.04	(53,796,735.55)	(2,850,430.58)	534,770,525.00	35,587,178.67	29,635,938.86	0	1,993,060.22	673,920,052.04		
700DIV	S700000	6,445,636.04	0	433,478.45	380,645,463.19	(30,548,888.88)	(2,054,456.09)	340,458,477.77	22,081,415.45	6,445,636.04	0	433,478.45	380,645,463.19		
830DIV	S830000	352,422.64	0	23,700.93	376,123.57	0	0	0	0	352,422.64	0	23,700.93	376,123.57		
982DIV	S982000	0	0	0	0	0	0	0	0	0	0	0	0		
Total Utility	Service Area	36,716,986.48	0	2,469,270.92	1,336,547,583.52	237,540,916.37	20,373,783.48	1,541,112,378.58	88,273,553.30	31,287,761.68	0	2,104,147.59	1,404,863,141.30		
COLODV	COLODV	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78		
KANSVDV	KANSVDV	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99		

Lookup Rate Division	Ending Balance USD Cost Center ARO CY Actual	Apr				Apr				A2830-28204		Deferred Income Taxes		May			
		A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28206	A2830-28201	A2830-28206	A2830-28201	A2830-28206	A1900-28201	A1900-28206	A2820-28201	A2820-28206		
001DIV	S001000	Amarillo Transmission - S001000	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)			
002DIV	S002000	Shared Services General Office - S002000	294,082,724.63	5,027,880.91	41,989,495.67	1,064,806.17	(23,762,155.69)	0	(1,598,039.81)	(281,416,499.20)	294,082,724.63	5,027,880.91	41,989,495.67	1,064,806.17			
003DIV	S003000	Amarillo City Plant Distribution - S003000	168,538.28	11,334.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.32	168,538.28	11,334.45	23,485,909.16	1,579,461.73			
004DIV	S004000	Fritch & Sanford City Plant Distribution - S004000	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04			
005DIV	S005000	West Texas City Plant Distribution - S005000	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84	376,480.10	25,318.84	53,126,415.09	3,572,829.09			
006DIV	S006000	Dalhart City Plant Distribution - S006000	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21	10,411.16	700.17	800,920.57	53,863.08			
007DIV	S007000	TransLa - S007000	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.48	637,688.07	42,885.46	38,375,955.09	2,580,839.08			
008DIV	S008000	West Texas Div-West Texas Rural Irrigation - S008000	16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,039.48)	(38,604.99)			
009DIV	S009000	XY - S009000	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83			
010DIV	S010000	West Texas Div - S010000	11,732,848.65	789,051.23	9,071,966.25	401,335.80	2,071,210.48	0	135,291.93	(838,095.42)	11,732,848.65	789,051.23	9,071,966.25	401,335.80			
012DIV	S012000	Customer Support - S012000	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,920,910.89				
013DIV	S013000	Amarillo Rural Distribution - S013000	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31	26,173.26	1,760.19	621,585.35	41,802.52			
014DIV	S014000	Non-Regulated Industrial - S014000	26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)	26,399.02	1,775.37	(9.92)	(0.67)			
015DIV	S015000	Regulated Industrial - S015000	51,262.72	3,447.49	(0.68)	(0.05)	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.68)	(0.05)			
016DIV	S016000	Lubbock City Plant - S016000	133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06	133,291.42	8,964.04	26,024,958.54	1,750,216.51			
017DIV	S017000	Dalhart Rural Distribution - S017000	0	0	(128.84)	0	0	0	(2,012.97)	(1,886.13)	0	0	(128.84)	0			
018DIV	S018000	Dalhart Rural Irrigation - S018000	980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(6,340.71)			
019DIV	S019000	West Texas Div- Triangle Pipeline - S019000	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33			
020DIV	S020000	West Texas Lubbock Environs - S020000	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64	16,500.82	1,109.70	1,611,932.52	108,404.82			
021DIV	S021000	West Texas Rural Distribution - S021000	114,004.67	7,666.98	7,060,746.29	474,845.52	92,188.34	0	6,199.83	7,512,308.83	114,004.67	7,666.98	7,060,746.29	474,845.52			
030DIV	S030000	COKS/Denver Company Office - S030000	1,055,308.58	3,546,872.08	5,384,498.61	240,422.78	180,068.13	0	12,109.25	1,214,918.71	1,055,308.58	3,546,872.08	5,384,498.61	240,422.78			
031DIV	S031000	Colorado ADM - S031000	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84			
070DIV	S070000	Kirksville Division - S070000	0	0	0	0	0	0	0	0	0	0	0	0			
071DIV	S071000	Butler Division - S071000	0	0	0	0	0	0	0	0	0	0	0	0			
072DIV	S072000	Southeast Missouri Division - S072000	(0.34)	(0.02)	1.03	0.07	0	0	1.46	(0.34)	(0.02)	1.03	0.07				
077DIV	S077000	AE Louisiana - LGS - S077000	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14			
081DIV	S081000	GCC-Kansas - S081000	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67			
091DIV	S091000	Ky/Mid-States - S091000	6,818,758.72	458,571.49	16,558,904.24	(6,257,154.13)	1,656,810.11	0	111,422.90	4,792,652.91	6,818,758.72	458,571.49	16,558,904.24	(6,257,154.13)			
092DIV	S092000	Mid-States-Illinois - S092000	0	0	0	0	0	0	0	0	0	0	0	0			
093DIV	S093000	Mid-States-Tennessee - S093000	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69			
095DIV	S095000	Mid-States-Georgia - S095000	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96				
096DIV	S096000	Mid-States-Virginia - S096000	132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,903.25	12,921,300.02	868,976.32			
097DIV	S097000	Northeast Missouri Division - S097000	0	0	0	0	0	0	0	0	0	0	0	0			
098DIV	S098000	Mid-States-Iowa - S098000	0	0	0	0	0	0	0	0	0	0	0	0			
099DIV	S099000	Fort Benning System - S099000	0	0	0	0	0	0	0	0	0	0	0	0			
107DIV	S107000	AE Louisiana Overhead - S107000	(3,734,239.02)	8,779,280.56	15,511,540.81	715,731.12	15,464.56	0	1,040.01	11,198,734.96	(3,734,239.02)	8,779,280.56	15,511,540.81	715,731.12			
170DIV	S170000	Mississippi - S170000	7,763,671.59	3,012,986.21	91,094,828.02	1,737,304.94	6,190,676.75	0	416,332.06	88,662,483.97	7,763,671.59	3,012,986.21	91,094,828.02	1,737,304.94			
171DIV	S171000	Mississippi PRR - S171000	0	0	280,679.40	18,876.10	0	0	299,555.50	0	0	0	280,679.40	18,876.10			
190DIV	S190000	Mid-Tex Gas Division - S190000	(53,796,735.55)	(2,850,430.58)	534,770,525.00	35,587,178.67	29,635,938.86	0	1,993,060.22	658,633,868.88	(53,796,735.55)	(2,850,430.58)	534,770,525.00	35,587,178.67			
700DIV	S700000	Atmos Pipeline - Texas - S700000	(30,548,868.88)	(2,054,456.09)	340,458,477.77	22,081,415.45	6,445,636.04	0	433,478.45	402,022,332.68	(30,548,868.88)	(2,054,456.09)	340,458,477.77	22,081,415.45			
830DIV	S830000	Blueflame - S830000	0	0	0	0	331,801.45	0	22,314.12	354,115.57	0	0	0	0			
982DIV	S982000	Atmos Energy Company (BU Elim) - S982000	0	0	0	0	0	0	0	0	0	0	0	0			
Total Utility	Service Area	Service Area	237,540,916.37	20,373,783.48	1,541,112,378.58	88,273,553.30	39,427,787.48	0	2,651,576.21	1,413,550,595.72	237,540,916.37	20,373,783.48	1,541,112,378.58	88,273,553.30			
COLODV	COLODV	Colorado Divisions No 24 - COLODV	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84			
KANSVDV	KANSVDV	Kansas Divisions - KANSVDV	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67			

Lookup Rate Division	Ending Balance USD Cost Center ARO CY Actual	May				Jun								
		A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes	A1900-28201	A1900-28206	A2820-28201	A2820-28206	A2830-28201	A2830-28204	A2830-28206	Deferred Income Taxes	
001DIV	S001000	Amarillo Transmission - S001000	3,699.76	0	248.81	12,739.96	(8,318.81)	(559.45)	(81.40)	(5.47)	3,699.76	0	248.81	12,739.96
002DIV	S002000	Shared Services General Office - S002000	(18,780,892.93)	0	(1,263,042.61)	(276,100,239.24)	294,082,724.63	5,027,880.91	48,916,706.13	471,430.18	(2,614,806.00)	0	(175,849.65)	(252,513,124.88)
003DIV	S003000	Amarillo City Plant Distribution - S003000	207,811.16	0	13,975.60	25,107,284.92	168,538.28	11,334.45	23,485,909.16	1,579,461.73	207,811.16	0	13,975.60	25,107,284.92
004DIV	S004000	Fritch & Sanford City Plant Distribution - S004000	(2,399.47)	0	(161.37)	151,795.11	2,223.00	149.50	146,852.41	9,876.04	(2,399.47)	0	(161.37)	151,795.11
005DIV	S005000	West Texas City Plant Distribution - S005000	2,209,175.33	0	148,570.27	58,655,190.84	376,480.10	25,318.84	53,126,415.09	3,572,829.09	2,209,175.33	0	148,570.27	58,655,190.84
006DIV	S006000	Dalhart City Plant Distribution - S006000	(1,783.19)	0	(119.92)	841,769.21	10,411.16	700.17	800,920.57	53,863.08	(1,783.19)	0	(119.92)	841,769.21
007DIV	S007000	Transla - S007000	10,395,736.38	0	699,128.47	51,371,085.49	637,688.07	42,885.46	38,375,955.09	2,580,839.08	10,395,736.38	0	699,128.47	51,371,085.49
008DIV	S008000	West Texas Div-West Texas Rural Irrigation - S008000	(4,084.51)	0	(274.69)	(635,101.10)	16,957.04	1,140.39	(574,039.48)	(38,604.99)	(4,084.51)	0	(274.69)	(635,101.10)
009DIV	S009000	KY - S009000	1,242,976.77	0	83,592.00	68,905,727.10	471,426.47	1,432,843.87	65,105,020.84	4,378,407.83	1,242,976.77	0	83,592.00	68,905,727.10
010DIV	S010000	West Texas Div - S010000	2,071,210.48	0	139,291.93	(838,095.42)	11,732,848.65	789,051.23	6,091,004.86	273,580.31	2,071,210.48	0	139,291.93	(3,946,812.30)
012DIV	S012000	Customer Support - S012000	0	0	0	30,894,966.92	(385,050.96)	(25,895.24)	28,563,109.83	1,820,910.89	0	0	0	30,894,966.92
013DIV	S013000	Amarillo Rural Distribution - S013000	(19,088.39)	0	(1,283.72)	615,082.31	26,173.26	1,760.19	621,585.35	41,802.52	(19,088.39)	0	(1,283.72)	615,082.31
014DIV	S014000	Non-Regulated Industrial - S014000	(93.02)	0	(6.26)	(28,284.26)	26,399.02	1,775.37	(9.92)	(0.67)	(93.02)	0	(6.26)	(28,284.26)
015DIV	S015000	Regulated Industrial - S015000	(93.71)	0	(6.30)	(54,810.95)	51,262.72	3,447.49	(0.62)	(0.05)	(93.71)	0	(6.30)	(54,810.95)
016DIV	S016000	Lubbock City Plant - S016000	384,207.93	0	25,838.54	28,042,966.06	133,291.42	8,964.04	26,024,958.54	1,750,216.51	384,207.93	0	25,838.54	28,042,966.06
017DIV	S017000	Dalhart Rural Distribution - S017000	0	0	0	(2,012.97)	0	0	(1,886.13)	(126.84)	0	0	0	(2,012.97)
018DIV	S018000	Dalhart Rural Irrigation - S018000	(34.88)	0	(2.35)	(101,708.35)	980.86	65.96	(94,283.59)	(6,340.71)	(34.88)	0	(2.35)	(101,708.35)
019DIV	S019000	West Texas Div- Triangle Pipeline - S019000	(604.31)	0	(40.64)	6,902,891.31	(0.34)	(0.02)	6,468,518.57	435,017.33	(604.31)	0	(40.64)	6,902,891.31
020DIV	S020000	West Texas Lubbock Environs - S020000	4,332.46	0	291.36	1,707,350.64	16,500.82	1,109.70	1,611,932.52	108,404.82	4,332.46	0	291.36	1,707,350.64
021DIV	S021000	West Texas Rural Distribution - S021000	92,188.84	0	6,199.83	7,512,308.83	114,004.67	7,666.98	7,060,746.29	474,845.52	92,188.84	0	6,199.83	7,512,308.83
030DIV	S030000	COXS/Denver Company Office - S030000	180,068.13	0	12,109.85	1,214,918.71	1,055,308.58	3,546,872.08	2,751,479.03	127,579.08	180,068.13	0	12,109.85	(1,530,944.57)
031DIV	S031000	Colorado ADM - S031000	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
070DIV	S070000	Kirksville Division - S070000	0	0	0	0	0	0	0	0	0	0	0	0
071DIV	S071000	Butler Division - S071000	0	0	0	0	0	0	0	0	0	0	0	0
072DIV	S072000	Southeast Missouri Division - S072000	0	0	0	1.46	(0.34)	(0.02)	1.03	0.07	0	0	0	1.46
077DIV	S077000	AE Louisiana - LGS - S077000	(7,100,877.26)	0	(477,544.38)	70,829,183.67	1,696,854.20	114,115.93	75,163,706.30	5,054,869.14	(7,100,877.26)	0	(477,544.38)	70,829,183.67
081DIV	S081000	GCC-Kansas - S081000	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99
091DIV	S091000	Ky/Mid-States - S091000	1,656,810.11	0	111,422.90	4,792,652.91	6,818,758.72	458,571.49	10,654,478.22	(6,510,200.96)	1,656,810.11	0	111,422.90	(1,364,819.94)
092DIV	S092000	Mid-States-Illinois - S092000	0	0	0	0	0	0	0	0	0	0	0	0
093DIV	S093000	Mid-States-Tennessee - S093000	2,552,899.01	0	171,686.19	67,798,344.97	(377,937.91)	1,957,204.09	62,452,972.26	4,200,053.69	2,552,899.01	0	171,686.19	67,798,344.97
095DIV	S095000	Mid-States-Georgia - S095000	0	0	0	104,607.91	(18,375.32)	(1,235.77)	79,640.86	5,355.96	0	0	0	104,607.91
096DIV	S096000	Mid-States-Virginia - S096000	2,515,731.14	0	169,186.60	16,333,903.31	132,387.52	8,903.25	12,921,300.02	868,976.32	2,515,731.14	0	169,186.60	16,333,903.31
097DIV	S097000	Northeast Missouri Division - S097000	0	0	0	0	0	0	0	0	0	0	0	0
098DIV	S098000	Mid-States-Iowa - S098000	0	0	0	0	0	0	0	0	0	0	0	0
099DIV	S099000	Fort Benning System - S099000	0	0	0	0	0	0	0	0	0	0	0	0
107DIV	S107000	AE Louisiana Overhead - S107000	15,464.56	0	1,040.01	11,198,734.96	(3,734,239.02)	8,779,280.56	15,308,468.29	707,028.02	15,464.56	0	1,040.01	10,986,959.34
170DIV	S170000	Mississippi - S170000	6,190,676.75	0	416,332.06	88,662,483.97	7,763,671.59	3,012,986.21	87,789,007.38	1,595,626.91	6,190,676.75	0	416,332.06	85,214,985.30
171DIV	S171000	Mississippi PBR - S171000	0	0	0	299,555.50	0	0	280,679.40	18,876.10	0	0	0	299,555.50
190DIV	S190000	Mid-Tex Gas Division - S190000	29,635,938.86	0	1,993,060.22	658,633,868.88	(53,796,735.55)	(7,850,430.58)	560,019,396.91	36,669,273.18	29,635,938.86	0	1,993,060.22	684,964,835.30
700DIV	S700000	Atmos Pipeline - Texas - S700000	6,445,636.04	0	433,478.45	402,022,332.68	(30,548,868.88)	(2,054,456.09)	356,129,279.35	22,753,021.23	6,445,636.04	0	433,478.45	413,364,740.04
830DIV	S830000	Blueflame - S830000	373,043.83	0	25,087.74	398,131.57	0	0	0	0	345,726.29	0	23,250.60	368,976.89
982DIV	S982000	Atmos Energy Company (BU Elim) - S982000	0	0	0	0	0	0	0	0	0	0	0	0
Total Utility	Service Area	Service Area	44,450,292.62	0	2,989,347.03	1,418,910,871.68	237,540,916.37	20,373,783.48	1,573,931,962.38	88,789,850.45	60,589,062.01	0	4,074,702.85	1,469,470,877.84
COLODV	COLODV	Colorado Divisions No 24 - COLODV	3,333,560.53	0	224,186.82	34,831,766.78	439,696.06	29,570.20	29,743,023.85	2,000,261.84	3,333,560.53	0	224,186.82	34,831,766.78
KANSVDV	KANSVDV	Kansas Divisions - KANSVDV	849,076.22	0	57,101.62	58,829,477.99	635,856.66	42,762.29	54,909,195.43	3,692,723.67	849,076.22	0	57,101.62	58,829,477.99

Ending Bal
 Type
 Cost Center
 Company
 Brentwood Division - 091DIV

	Fiscal 2014 June	Fiscal 2014 July	Fiscal 2014 August	Fiscal 2014 September	Fiscal 2015 October	Fiscal 2015 November	Fiscal 2015 December	Fiscal 2015 January	Fiscal 2015 February	Fiscal 2015 March	Fiscal 2015 April	Fiscal 2015 May	Fiscal 2015 June	Fiscal 2015 July	Fiscal 2015 August	Fiscal 2015 September	Fiscal 2016 October	Fiscal 2016 November	Fiscal 2016 December	Fiscal 2016 January	Fiscal 2016 February	
'Accumulated deferred investmen - Deferred ltc - Federal 2550-28001	17766	17766	17766	11421	11421	11421	11421	11421	11421	11421	11421	11421	11421	11421	11421	11421						

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-22
Page 1 of 1

REQUEST:

Refer to the Direct Testimony of Gregory K. Waller ("Waller Testimony"), page 7, lines 14-23, regarding the development of the test-year gross plant in service.

- a. For the three most recent historical fiscal years, 2013, 2014, and 2015, provide side-by-side monthly comparisons of budgeted additions to gross plant and actual additions to gross plant.
- b. For the available months of fiscal year 2016, provide a side-by-side monthly comparison of budgeted and actual additions to gross plant. Consider this a continuing request to be updated monthly.
- c. The forecasted test year in Atmos's most recent general rate case, Case No. 2013-00148,1 was the 12 months ended November 30, 2014. The 13-month average of total utility plant included in the net investment rate base approved by the Commission in that proceeding was \$454,377,225. Provide Atmos's actual 13-month average of total utility plant for that period. Include the actual monthly amounts and the calculation of the 13-month average balance in the response.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see the response to subpart (a).
- c) Please see Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-22_Att1 - Additions.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-22_Att2 - Plant Ending Nov-14.xlsx, 4 Pages.

Respondent: Greg Waller

Atmos Energy Corporation Capital Expenditures

Atmos Energy-KY/Mid-States Kentucky Division - 009DIV

		Fiscal 2016	Budget 2016	Fiscal 2015	Budget 2015	Fiscal 2014	Budget 2014	Fiscal 2013	Budget 2013
Capital	October	3,781,595	4,253,673	4,546,901	4,212,677	2,830,247	4,736,472	2,463,691	3,124,438
	November	6,964,803	4,958,596	2,956,561	4,361,721	3,030,340	4,791,804	2,705,239	2,906,702
	December	4,803,276	6,548,687	3,694,621	5,185,860	3,172,368	3,705,514	3,079,362	2,939,983
	January	3,640,353	4,253,172	2,394,917	4,268,296	2,740,035	2,658,647	2,633,378	1,693,137
	February	2,085,223	4,764,541	4,108,196	4,980,180	2,055,574	2,195,816	3,252,795	1,552,390
	March	0	5,196,074	3,677,676	5,084,944	3,580,652	3,929,111	2,020,899	2,411,069
	April	0	5,618,464	2,720,476	5,110,977	5,669,281	3,860,250	2,258,162	2,570,594
	May	0	6,878,287	4,796,960	6,648,216	4,147,320	3,857,814	2,713,561	3,385,416
	June	0	5,709,432	5,587,104	6,135,059	7,057,382	4,216,344	2,533,590	2,878,158
	July	0	5,820,303	5,194,561	3,971,526	6,860,264	3,576,720	3,131,980	2,543,564
	August	0	4,228,978	6,226,511	3,915,791	5,506,739	3,359,654	4,493,216	1,988,883
	September	0	5,795,924	9,582,169	1,978,456	2,636,535	2,768,150	4,226,175	1,811,074
	Total Year	21,275,251	64,026,131	55,486,654	55,853,703	49,286,734	43,656,295	35,512,047	29,805,409

Row Labels	11/2013	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014	8/2014	9/2014	10/2014	11/2014
002 - Dallas Atmos Rate Division	177,264,574	177,798,045	176,794,951	176,825,107	176,901,692	178,092,510	178,105,544	178,482,024	178,818,174	178,893,467	183,264,217	183,330,585	183,569,237
35202-Well Equipment	437,438	437,438	437,438	437,438	437,438	437,438	437,438	437,438	437,438	437,438	424,750	424,750	424,750
35203-Cushion Gas	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833	1,694,833
35210-Leaseholds	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530	178,530
35211-Storage Rights	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614	54,614
35301-Field Lines	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497	178,497
35302-Tributary Lines	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458	209,458
35400-Compressor Station Equipment	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446	923,446
35500-Meas. & Reg. Equipment	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883	240,883
35600-Purification Equipment	404,426	404,426	404,426	404,426	404,426	404,426	404,426	414,684	414,655	414,652	414,663	414,663	414,663
36510-Land & Land Rights	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970	26,970
36520-Rights-Of-Way	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772	867,772
36602-Meas. & Reg. Sta. Str	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002	49,002
36603-Other Structures	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826	60,826
36700-Mains - Cathodic Protection	431,512	431,159	431,159	431,159	431,159	431,159	185,509	185,509	185,509	185,509	185,509	185,509	185,509
36701-Mains - Steel	28,544,551	28,634,766	27,926,003	27,925,971	27,924,487	27,852,709	27,845,816	27,845,816	27,845,816	27,845,816	27,845,816	27,845,816	27,801,529
36900-Meas. & Reg. Sta. Equipment	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022	615,022
36901-Measuring And Reg. St	2,276,023	2,276,023	2,276,023	2,276,023	2,276,023	2,276,023	2,276,023	2,276,023	2,273,521	2,273,521	2,273,521	2,273,521	2,269,871
37400-Land & Land Rights	526,345	526,289	526,289	526,289	526,289	526,289	526,289	526,289	526,289	526,289	531,192	531,192	531,192
37401-Land	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326	37,326
37402-Land Rights	253,401	253,401	253,401	253,401	253,401	253,401	253,401	253,401	253,401	253,401	253,401	253,401	1,108,681
37403-Land Other	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784
37500-Structures & Improvements	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168	336,168
37501-Structures & Improvements T.B	100,501	100,501	100,501	100,501	100,501	100,501	100,501	100,501	99,818	99,818	99,818	99,818	99,818
37502-Land & Land Rights	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591	46,591
37503-Improvements	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005
37600-Mains - Cathodic Protection	11,440,444	11,467,832	11,488,518	11,520,518	11,556,729	11,587,395	20,798,197	20,511,819	20,518,621	20,562,528	20,715,878	20,750,736	20,774,895
37601-Mains - Steel	82,818,399	89,000,451	94,183,264	94,259,171	94,189,632	94,045,804	84,375,421	84,339,308	84,332,907	84,364,088	83,615,075	83,634,366	94,245,318
37602-Mains - Plastic	48,216,725	48,306,994	48,905,522	49,018,786	52,077,640	53,852,591	53,956,247	54,013,679	55,107,251	56,101,778	60,719,622	60,963,771	61,421,436
37800-Meas. & Reg. Sta. Eq-General	5,087,493	5,087,493	5,095,039	5,095,039	5,121,651	5,123,640	5,123,156	5,122,989	5,121,744	5,129,321	5,234,987	5,610,724	6,041,576
37900-Meas. & Reg. - City Gate	2,322,087	2,325,610	2,325,610	2,358,974	2,365,455	2,366,771	2,393,228	2,392,558	2,441,385	2,523,679	2,717,836	2,750,883	2,760,308
37905-Meas. & Reg. Sta. Equip T.B.	1,398,298	1,398,298	1,398,298	1,398,298	1,398,298	1,398,298	1,398,298	1,398,298	1,398,298	1,397,872	1,395,942	1,395,125	1,393,859
38000-Services	96,852,116	97,635,419	98,032,418	98,399,651	99,186,101	99,870,604	100,651,651	101,403,891	102,346,184	102,674,606	102,590,801	102,930,328	103,452,667
38100-Meters	20,917,710	21,338,819	21,546,246	21,720,712	22,017,415	22,241,972	22,186,076	22,320,500	22,542,739	22,673,798	22,987,936	23,171,797	23,417,181
38200-Meter Installations	49,758,186	49,771,268	49,830,328	49,816,256	49,519,490	49,989,961	50,113,132	49,987,819	50,068,588	50,185,867	50,095,568	50,112,004	50,206,490
38300-House Regulators	7,236,539	7,247,802	7,266,589	7,272,086	7,278,008	7,285,157	7,290,487	7,290,487	7,180,524	7,623,646	7,896,127	7,929,743	7,940,909
38400-House Reg. Installations	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276	154,276
38500-Industrial Measuring	5,147,453	5,158,392	5,161,875	5,166,632	5,168,569	5,170,749	5,178,040	5,179,668	5,183,383	5,205,072	5,196,746	5,202,801	5,202,517
38500-Industrial Measuring													
38900-Land & Land Rights	786,216	786,216	923,479	923,479	923,479	923,479	924,555	1,024,633	1,024,626	1,024,626	1,024,626	1,024,626	1,024,626
38900-Land & Land Rights													
39000-Structures & Improvements	1,876,997	1,876,997	1,876,997	1,876,997	1,901,118	1,968,966	2,047,078	2,053,520	2,139,282	2,139,216	2,139,227	2,139,227	3,711,706
39002-Structures - Brick	178,755	178,755	178,755	178,755	179,115	179,115	179,115	179,115	179,115	179,115	179,115	179,115	179,115
39003-Improvements	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022	725,022
39004-Air Conditioning Equipment	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461	7,461
39009-Improv. to Leased Premises	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376	1,279,376
39100-Office Furniture & Equipment	1,449,816	1,449,816	1,449,816	1,449,816	1,446,133	1,446,133	1,394,033	1,438,579	1,450,743	1,450,681	1,450,410	1,450,410	1,450,410
39103-Office Furn. - Copiers & Type													
39200-Transportation Equipment	358,343	358,343	358,343	358,343	260,695	260,695	260,695	260,695	260,695	260,695	417,941	417,941	417,941
39201-Wkg Trucks - Group													
39202-Wkg Trailers	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192
39400-Tools Shop And Garage	2,105,336	2,105,336	2,105,336	2,146,224	2,202,942	2,205,143	1,705,861	1,726,481	1,726,481	1,726,481	1,738,370	1,738,370	1,866,087
39603-Ditchers	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704	53,704
39604-Backhoes	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747	62,747
39605-Welders	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236	33,236
39700-Communication Equipment	377,222	377,222	377,222	377,222	377,222	377,222	332,722	332,722	332,722	332,722	332,722	332,722	332,722
39701-Communication Equip.													
39701-Communication Equip.													
39702-Communication Equip.													
39702-Communication Equip.													
39705-Comm. Equip. - Telemetering	66,316	66,316	66,316	66,316	66,316	66,316	66,316	0					
39800-Miscellaneous Equipment	3,413,962	3,253,901	3,253,901	3,258,190	3,276,407	3,289,832	3,288,002	3,365,422	3,463,406	3,602,935	3,668,753	3,669,723	3,542,064
39901-Oth Tang Prop - Servers - H/W	175,990	175,990	175,990	175,990	175,990	175,990	175,990	0					
39902-Oth Tang Prop - Servers - S/W	100,775	100,775	100,775	100,775	100,775	100,775	100,775	0					
39903-Oth Tang Prop - Network - H/W	52,297	52,297	52,297	52,297	52,297	52,297	52,297	52,297	52,297	52,297	82,165	82,165	82,165
39906-Oth Tang Prop - PC Hardware	2,460,141	2,460,141	2,460,141	2,460,141	2,345,478	2,345,478	1,01						

Row Labels	11/2013	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014	8/2014	9/2014	10/2014	11/2014
002 - Dallas Atmos Rate Division	177,264,574	177,788,045	176,794,951	176,825,107	176,901,682	178,092,510	178,105,544	178,482,024	178,818,174	178,899,467	183,264,217	183,330,586	183,569,237
39010-CKV-Structures & Improvements	10,414,663	10,414,663	10,414,663	10,414,663	10,414,663	10,414,663	10,414,663	10,414,663	10,419,807	10,419,807	10,419,807	10,419,807	10,419,807
39100-Office Furniture & Equipment	2,268,640	2,268,664	2,268,664	2,268,664	2,268,664	2,268,664	2,268,664	2,268,664	2,290,657	2,303,598	2,303,598	2,303,598	2,303,598
39103-Office Furn. - Copiers & Type						3,761	3,761	4,058	4,058	4,058	4,058	4,058	4,058
39700-Communication Equipment	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785	1,962,785
39710-CKV-Communication Equipment	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621	271,621
39800-Miscellaneous Equipment	25,390	25,439	25,439	25,439	25,439	25,439	25,439	25,439	25,439	25,439	25,439	25,439	25,439
39900-Other Tangible Property	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166	629,166
39901-Oth Tang Prop - Servers - H/W	8,115,294	7,682,644	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716	7,924,716
39902-Oth Tang Prop - Servers - S/W	1,786,585	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302	1,786,302
39903-Oth Tang Prop - Network - H/W	494,467	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406	494,406
39906-Oth Tang Prop - PC Hardware	749,347	864,718	864,718	864,718	866,675	868,600	868,712	868,860	867,018	866,866	872,793	872,792	876,897
39907-Oth Tang Prop - PC Software	491,869	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710	499,710
39908-Oth Tang Prop - Appl Software	107,263,687	107,527,365	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,078,413	108,873,866	109,924,012	109,933,449
39910-CKV-Other Tangible Property	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992	91,992
39916-CKV-Oth Tang Prop-PC Hardware	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015	194,015
39917-CKV-Oth Tang Prop-PC Software	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541	90,541
39924-Oth Tang Prop - Gen.													
39924-Oth Tang Prop - Gen.													
RWIP													
091 - Brentwood Division	4,979,848	4,993,956	4,993,956	5,010,563	4,988,938	4,988,877	4,988,868	4,988,874	4,988,874	4,988,874	5,054,276	5,047,688	5,085,601
30100-Organization	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309	185,309
30300-Misc. Intangible Plant	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552	1,109,552
39001-Structures - Frame	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339	179,339
39004-Air Conditioning Equipment	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771
39009-Improv. to Leased Premises	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834	38,834
39100-Office Furniture & Equipment	63,917	63,917	63,917	63,917	63,917	41,784	41,784	41,784	41,784	41,784	41,784	41,784	41,784
39200-Transportation Equipment	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110
39300-Stores Equipment													
39400-Tools Shop And Garage	142,978	142,978	142,978	148,256	148,540	148,479	148,470	148,476	148,476	148,476	148,476	148,476	148,476
39600-Power Operated Equipment	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534	19,534
39700-Communication Equipment	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614	225,614
39800-Miscellaneous Equipment	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	817,796	811,208	811,208
39900-Other Tangible Property	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993	76,993
39901-Oth Tang Prop - Servers - H/W	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194	344,194
39902-Oth Tang Prop - Servers - S/W	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273	8,273
39903-Oth Tang Prop - Network - H/W	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358	209,358
39906-Oth Tang Prop - PC Hardware	664,795	663,469	663,469	674,897	675,021	675,021	675,021	675,021	675,021	675,021	722,502	722,503	722,503
39907-Oth Tang Prop - PC Software	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	39,816	75,008
39908-Oth Tang Prop - Appl Software	843,767	859,101	859,101	859,101	859,101	859,101	859,101	859,101	859,101	859,101	877,021	877,021	879,742
RWIP													
Grand Total	788,321,017	740,117,026	746,050,780	746,769,880	750,856,404	754,717,498	752,801,465	754,229,678	757,208,274	759,156,770	771,598,995	773,074,624	788,131,505

CWIP

Row Labels

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14
002000													
Sum of Cwip Balance	15,287,727	10,876,286	13,854,118	14,076,500	14,922,501	20,799,325	17,464,338	15,673,647	13,810,395	11,629,117	19,978,659	19,577,743	17,501,619
Sum of AFUDC													
Sum of Cwip bal w/o Afudc	15,287,727	10,876,286	13,854,118	14,076,500	14,922,501	20,799,325	17,464,338	15,673,647	13,810,395	11,629,117	19,978,659	19,577,743	17,501,619
009000													
Sum of Cwip Balance	15,096,892	16,267,257	11,854,848	12,597,957	11,027,132	13,017,345	15,242,831	18,448,488	24,439,090	27,252,347	22,545,864	24,938,523	12,771,468
Sum of AFUDC	61,083	70,905	42,642	47,138	35,298	34,600	44,196	56,619	68,504	84,949	76,794	97,248	67,555
Sum of Cwip bal w/o Afudc	15,035,809	16,196,351	11,812,206	12,550,819	10,991,833	12,982,746	15,198,634	18,391,869	24,370,586	27,167,398	22,469,071	24,841,275	12,703,914
012000													
Sum of Cwip Balance	(773,821)	(652,396)	(464,839)	10,546	162,927	384,120	790,352	1,100,882	1,602,585	1,821,905	630,142	651,239	976,972
Sum of AFUDC													
Sum of Cwip bal w/o Afudc	(773,821)	(652,396)	(464,839)	10,546	162,927	384,120	790,352	1,100,882	1,602,585	1,821,905	630,142	651,239	976,972
091000													
Sum of Cwip Balance	323,836	(12,942)	119,285	219,797	(19,841)	(394,975)	(139,657)	22,207	(811,792)	(1,393,434)	(39,107)	(63,362)	(109,610)
Sum of AFUDC	216,744	216,744	216,744	216,744	216,744	216,744	216,744	216,746	216,798	216,883	216,971	217,166	217,545
Sum of Cwip bal w/o Afudc	107,092	(229,686)	(97,459)	3,053	(236,585)	(611,719)	(356,402)	(194,539)	(1,028,590)	(1,610,317)	(256,078)	(280,529)	(327,155)

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-23
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REQUEST:

Refer to the Waller Testimony, pages 8-9, concerning the development of the test-year capital investment projection of \$46.07 million. Page 9, line 14, states that the fiscal year 2016 direct capital budget for Kentucky is \$64.03 million, while lines 18-20 of page 9 indicate that for the months of the test year that are beyond the period of the fiscal year 2016 budget, the budgeted amounts were derived by adding 10 percent to the amount in the corresponding month's budget in fiscal year 2016.

- a. Recognizing that the test-year capital investment projection is made up of three components, as discussed on page 8, lines 7-12, explain why the fiscal year 2016 amount exceeds the test-year amount by almost 40 percent.
- b. The last eight months of the test year are beyond the period of the fiscal year 2016 budget. Explain why the Commission should rely upon an across-the board 10 percent add-on to the budgeted amounts for the corresponding calendar months contained in fiscal year 2016.

RESPONSE:

- a) The fiscal year 2016 direct capital budget for Kentucky of \$64.03 million includes the Company's planned PRP investment for all 12 months of fiscal 2016. The \$46.07 million referenced in Mr. Waller's testimony is the total amount of test year capital investment included in revenue requirement including allocated capital investment from Shared Services and the Division General Office. It includes only 4 months of PRP investment (June 1 - September 30, 2016) and excludes PRP investment planned for the final 8 months of the test period (October 1, 2016 - May 31, 2017) as discussed in Mr. Waller's testimony at page 11 line 13 through page 12 line 13.
- b) The 10% factor used to project capital investment for Kentucky for fiscal year 2017 (representing 10% growth over the level budgeted for FY16) is consistent with the Company's five year financial plan presented to the Company's Board of Directors in September 2015.

Respondent: Greg Waller

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REQUEST:

Refer to the Waller Testimony, page 15, lines 15- 18, concerning Atmos's proposed treatment of its rate case expense for this case.

- a. Explain whether, as proposed in Case No. 2013-00148, Atmos has amortized its rate case expense for that case over a three-year period. Include in the response the last month of the amortization period and, if applicable, the amount of the amortization expense included in the test period.
- b. Regarding the proposed two-year amortization, explain why there is "anticipation of more frequent rate filings in the future."

RESPONSE:

- a) The Company did not amortize the rate case expenses incurred in Case No. 2013-00148 as it originally proposed nor did it include the unamortized balance of the expenses from that case in the rate base for this case. Because the Order in that case was silent to the issue, the Company did not have the documentation required to defer the expense and establish a regulatory asset as proposed. Therefore, the expense was recorded as O&M in the year it was incurred. The Company respectfully requests that the Commission specifically authorize regulatory asset treatment of the rate case expenses for this case in its Order as the Company has proposed.
- b) In order to address the needs of our distribution system and to continue to enhance and improve its safety and reliability, the Company's five year financial plan, as presented to the Company's Board of Directors in September 2015, plans for capex expenditure growth (both PRP and non-PRP) of at least 10% annually. In order to earn a timely return on increasing non-PRP investment, more frequent filings will be necessary.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-25
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REQUEST:

Refer to the Waller Testimony, pages 26-27, and FR 16(8)(g), Schedule G-2, page 2 of 3, of Atmos's application. Page 26, line 23, to page 27, line 2, refers to base-period labor expenditures representing a fully staffed level minus a normal level of vacancies and that employee levels are projected to be relatively constant from the base period to the test period. Schedule G-2 reflects, over the five fiscal years from 2010 to 2014, that the average number of employees was 213, while for the base period and test period, the number of employees is projected to be 218, which appears to be full staffing for Atmos.

- a. Given its experience in the five fiscal years in the schedule, explain why it is appropriate that Atmos use a headcount of 218 in developing the level of labor costs to be used for purposes of determining its revenue requirement.
- b. Provide Atmos's year-end and average employee levels for its recently completed fiscal year 2015.
- c. Based on the employee positions for which Atmos most frequently has vacancies, provide an alternative version of Schedule G-2, page 2 of 3, using a headcount of 213 in both the base period and test period.

RESPONSE:

- a) Upon further review of Schedule G.2, the Company realized that the headcount data presented on lines 36 and 37 included all Atmos Energy employees physically based in Kentucky rather than only those employees accounted for in the Kentucky operating division (division 009). There are several General Office employees accounted for in division 091 that live in Kentucky and were inadvertently included in the data. All of the historical, base and test period data for Labor Dollars, Employee Benefits and Payroll Taxes are associated with division 009 Kentucky only. In addition, the historical Man Hours data on lines 3-8 is related to division 009 Kentucky only. The Company's 2016 budget, on which the test period level of labor and related expenses is based, was based on a Kentucky operations (division 009) headcount of 186. The budget is prepared by budgeting labor expense in dollars for existing employees and vacant positions that are expected to be filled. Vacant positions are budgeted to begin in the month in which the position is expected to be filled at the time the budget is prepared (for 2016, there were two vacancies expected to be filled at the time the budget was prepared). In addition, the Company budgets a reduction to labor expense to account for unanticipated attrition and vacancy. In 2016, that amount for the Kentucky Mid-Sates Division was (\$237,526). While this amount reduces budgeted (and therefore test period) labor expense, it does not have a reduction

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in headcount associated with it in the budget. Please see the response to subpart (c) for a revised Schedule C.2 with corrected headcount data.

- b) For fiscal year 2015, the average is 191 and the year end is 187.
- c) Please see Attachment 1 and the response to subpart (a).

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-25_Att1 - G2 Schedule.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Payroll Analysis by Employee Classifications/Payroll Distribution/Total Company
Base Period: Twelve Months Ended February 29, 2016
Forecasted Test Period: Twelve Months Ended May 31, 2017

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

FR 16(8)(g)
Schedule G-2
Witness: Waller

Most Recent Five Fiscal Years*													Base	Forecasted
Line No.	Description	2010	% Change	2011	% Change	2012	% Change	2013	% Change	2014	% Change	Period	% Change	Period
1														
2														
3	Man Hours													
4	Straight Time Hours	416,546	-5.92%	391,871	11.64%	437,473	-6.09%	410,825	-0.16%	410,171	10.55%	386,880	0.00%	386,880
5	OverTime Hours	23,261	2.78%	23,907	-24.03%	18,161	1.72%	18,473	15.01%	21,246	3.25%	21,937	0.00%	21,937
6	Total Manhours	<u>439,807</u>	-5.46%	<u>415,778</u>	9.59%	<u>455,634</u>	-5.78%	<u>429,298</u>	0.49%	<u>431,417</u>	10.19%	<u>408,817</u>	0.00%	<u>408,817</u>
7	Ratio of OverTime Hours													
8	to Straight-Time Hours	<u>5.584%</u>		<u>6.101%</u>		<u>4.151%</u>		<u>4.497%</u>		<u>5.180%</u>		<u>5.670%</u>		<u>5.670%</u>
9														
10	Labor Dollars													
11	Straight-Time Dollars	9,692,733	0.46%	9,737,325	1.29%	9,862,636	6.11%	10,464,861	1.29%	10,599,619	2.71%	10,887,028	2.75%	11,186,914
12	OverTime Dollars	605,303	7.75%	653,307	-10.38%	585,480	12.33%	657,642	15.99%	762,824	3.15%	786,880	10.51%	869,574
13	Total Labor Dollars	<u>10,299,036</u>	0.89%	<u>10,390,632</u>	0.55%	<u>10,448,116</u>	6.45%	<u>11,122,503</u>	2.16%	<u>11,362,443</u>	2.74%	<u>11,673,908</u>	3.28%	<u>12,056,488</u>
14	Ratio of OverTime Dollars													
15	to Straight-Time Dollars	<u>6.255%</u>		<u>6.709%</u>		<u>5.936%</u>		<u>6.284%</u>		<u>7.197%</u>		<u>7.228%</u>		<u>7.773%</u>
16														
17	O&M Labor Dollars	5,692,325	-2.64%	5,541,779	-14.68%	4,728,247	7.74%	5,094,063	-1.84%	5,000,231	-1.41%	4,929,597	-0.04%	4,927,623
18	Ratio of O&M of Labor Dollars													
19	to Total Labor Dollars	<u>55.270%</u>		<u>53.334%</u>		<u>45.255%</u>		<u>45.800%</u>		<u>44.007%</u>		<u>42.227%</u>		<u>40.871%</u>
20														
21	Employee Benefits													
22	Total Employee Benefits	4,596,969	7.43%	4,938,502	-9.81%	4,453,878	36.12%	6,062,525	1.42%	6,148,916	-19.38%	4,956,964	4.39%	5,174,804
23	Employee Benefits Expensed	2,332,011	7.26%	2,501,338	-13.73%	2,157,841	37.75%	2,972,341	-5.54%	2,807,746	-25.45%	2,093,177	1.04%	2,114,994
24	Ratio of Employee Benefits													
25	Expensed to Total Employee													
26	Benefits	<u>50.729%</u>		<u>50.650%</u>		<u>48.449%</u>		<u>49.028%</u>		<u>45.662%</u>		<u>42.227%</u>		<u>40.871%</u>
27														
28	Payroll Taxes													
29	Total Payroll Taxes	950,698	-1.46%	936,794	-5.07%	889,257	-5.21%	842,968	32.66%	1,118,268	-17.93%	917,764	7.23%	984,145
30	Payroll Taxes Expensed	357,768	6.31%	380,339	-11.05%	338,313	-0.97%	335,033	0.08%	335,294	15.58%	387,544	3.79%	402,230
31	Ratio of Payroll Taxes													
32	Expensed to Total Payroll													
33	Taxes	<u>37.632%</u>		<u>40.600%</u>		<u>38.044%</u>		<u>39.744%</u>		<u>29.983%</u>		<u>42.227%</u>		<u>40.871%</u>
34														
35	Employee Levels													
36	Average Employee Levels	191	-3.14%	185	-1.08%	183	1.64%	186	2.15%	190	-2.11%	186	0.00%	186
37	Year end Employee Levels	189	-4.23%	181	1.10%	183	2.73%	188	2.66%	193	-3.63%	186	0.00%	186

* The Payroll System accumulates data most readily on a fiscal year basis (Oct. 1 - Sept. 30) rather than calendar basis.
* Standby Pay included in regular hours and dollars

Source:
G-2 Labor Support schedules.xls
div 9 labor analysis-2015.xlsx
OM for KY-Fall 2015.xlsx

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REQUEST:

Refer to the Waller Testimony, pages 28-29, regarding "Division General Office O&M" allocated to Kentucky. Explain why the allocation increases by \$572,000, or more than 10 percent, from the base period to the test period.

RESPONSE:

The difference reflects adjustments for labor and benefits, rent and other O&M as Mr. Waller states in his testimony on Page 29. Several categories of expenses are budgeted in the Division General Office (division 091) while being recorded at the state (Kentucky, or division 009) when the expense is incurred. Please also see the Company's response to AG DR No. 1-08 subpart (b) for more detail.

Respondent: Greg Waller

Case No. 2015-00343
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REQUEST:

Refer to the Direct Testimony of Gary L. Smith ("Smith Testimony").

- a. Provide all data from the analysis referenced on page 8, lines 12- 14. To the extent that data is in Excel spreadsheet format, provide the spreadsheets with all cells unprotected, and with individual formulae or equations accessible in all cells so the calculations can be followed.
- b. Explain the choice of a 10-year average as the basis for normal weather, considering the results shown on Exhibit GLS-8, page 2.
- c. Provide the exhibits to the Smith Testimony showing the effect on each, to the extent they are affected, of using a 20-year average as the basis for normal weather.
- d. State whether the 10-year, 20-year, 25-year, or 30-year average would have best predicted actual Heating Degree Days ("HDD") for 2015.
- e. Explain the difference between calendar normal HDD and lagged HDD and why lagged HDD are used as shown in Exhibit GLS-4.

RESPONSE:

- a) Please see Attachment 1.
- b) The study provided in response to subpart (a) of this request show the results of using a 10-year or 20-year period average for the basis of normal HDDs are, indeed, very close. The Company chose the 10-year average, focusing on how it would have performed for the past twenty years. Also, refer to the Company's response to Staff DR No. 2-30. The Company does have other jurisdictions using a 10-year average HDD as basis for normal; none currently utilize a 20-year average. Nevertheless, since the predictive value of 10-year or 20-year averages are basically equal, the Company would be willing to adopt the 20-year average basis for normal if that was preferred by the regulator.
- c) Please see Attachment 2. Attachment 1 to subpart (a) of this data request, the study comparing various bases for establishing normal HDDs, utilized data through December 2014. At that time, the 20-year HDD average for the period ending December 2014 was 4,089 HDD per year versus the 4,099 HDD for the 10-year average through December 2014.

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For the Company's filing, the 10-year average HDD basis was computed through August 2015. The 10-year average HDD used in the Company's filing was 4,102. In producing the response to this request, the Company analyzed HDD data through August 2015 to compute the 20-year average HDD. The 20-year average HDD used in this response is also 4,102. Since there is some variation between the averages month-to-month, there is a modest difference in the weather normalized volumes. Total normalized test year volumes (shown on Exhibits GLS-2 and GLS-6) increase slightly from the 47,450,066 Mcf in the filing to 47,452,676 for the 20-year average.

- d) As indicated in the response to subpart (c) of this request, updating the calculations of 10 and 20-year averages through August 2015, both the 10 and 20-year averages are 4,102 HDDs per year. Calendar year 2015, a much warmer than normal period, had 3,793 HDDs.
- e) "Lagged" actual and normal HDDs are the sum of daily HDD's from the 16th of the preceding month to the 15th of the current month. Since customer meters are read in cycles throughout the month, the "lagged" calculation corresponds better to the sum of billed usage than the calendar month HDDs. The Calendar Normal HDDs sum daily normal HDDs for each calendar month. Calendar month HDD's can be useful for gas supply calendar month purchase levels, or to determine unbilled revenues each month.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-27_Att1 - Normal HDD Analysis.xlsx, 45 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-27_Att2 - Smith Exhibits with 20-Year Average.xlsx, 14 Pages.

Respondent: Gary Smith

Analysis of Basis for Normal Heating Degree Days
For Purposes of Weather Normalization
(November 16, 2015)

Purpose:

Atmos Energy has conducted a weather normalization study in accordance with page 12, paragraph 1 of the final order in KPSC Case No. 2013-00148 which states "The Commission will also require that Atmos-Ky. file a comparison of weather normalization methodologies using time periods including, but not limited to, 20, 25, and 30 years in length. "

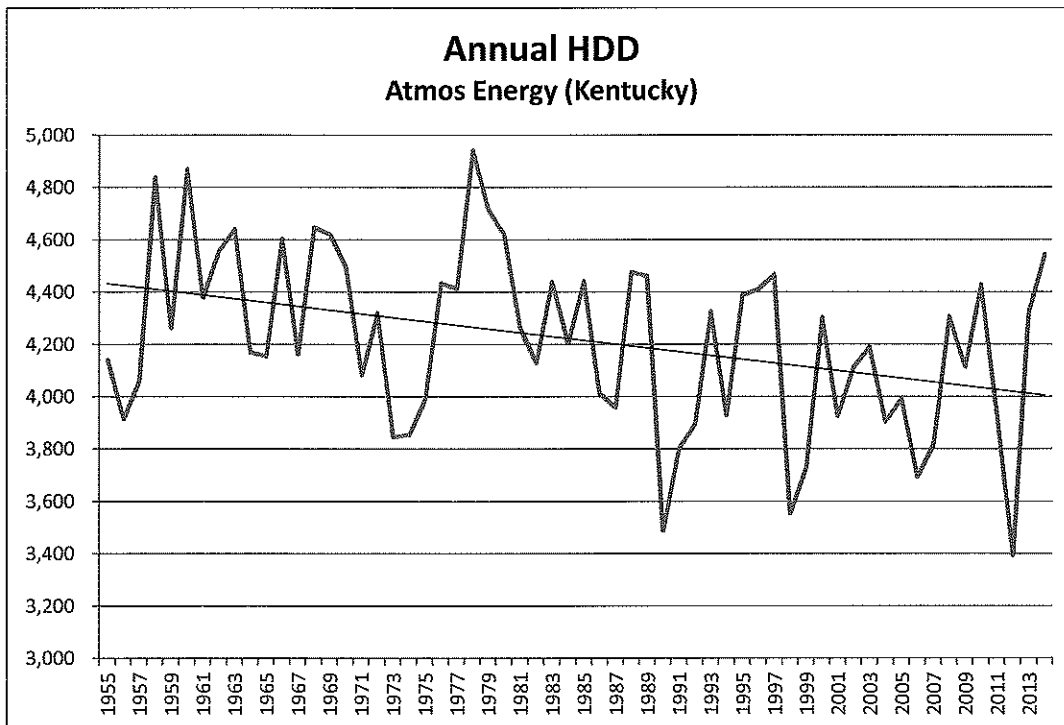
Process:

Atmos Energy collected monthly Heating Degree Days (HDDs) from 1951 to 2014 for Evansville Regional Airport, Lexington Bluegrass Airport, Nashville International Airport, Louisville International Airport, and Paducah Barkley Regional Airport from the National Oceanic and Atmospheric Administration (NOAA). The Company then compiled that data into annual figures to build the annual HDDs for the Composite Weather Station which is weighted based on the total Residential, Commercial and Public Authority customer percentages at each weather station.

In order to compare the "predictive" value for alternative bases for "normal" HDDs, we broke the study into three different calendar year decades which are 1985-1994, 1995-2004, and 2005-2014. For each of these decades we compared the predictive value of the prior 10, 20, 25, and 30 year simple average normals.

Results:

First, plotting the 60 years of annual HDDs reveals an interesting trendline.



Although there is significant variation in HDDs from year to year, the long term trendline shows a warming trend during this 60 year period. The Commission expressed a concern in KPSC Case No. 2013-00148 that Atmos Energy could propose to use NOAA published Normal HDDs for the period 1981-2010 in its next Case. The Commission would be inclined to require that a more current time period be used for establishing Normal HDDs.

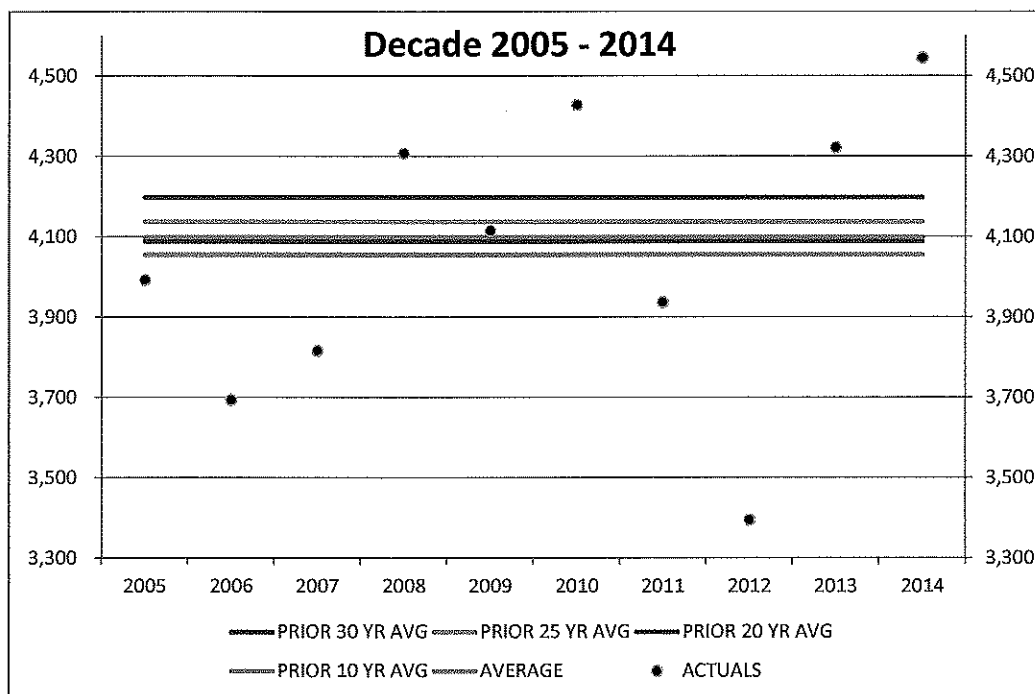
Analysis of Basis for Normal Heating Degree Days
 For Purposes of Weather Normalization
 (November 16, 2015)

Based upon the noted decrease in HDDs, the Commission's suggestion for a more current time period seems quite appropriate.

Next, the Company analyzed the ten-year period of 2005-2014. If, entering into that decade, the Company considered alternative methods of calculating the Normal HDD basis; average HDDs for the prior 10, 20, 25, and 30 year periods, Normal HDDs would have set as follows:

<u>Basis:</u>	<u>Normal HDDs</u>
Average of 10 years (1995-2004)	4,099
Average of 20 years (1985-2004)	4,089
Average of 25 years (1980-2004)	4,138
Average of 30 years (1975-2004)	4,198

Compared to these alternative NHDD bases, the following graph plots actual annual HDDs for the ten year period of 2005-2014:



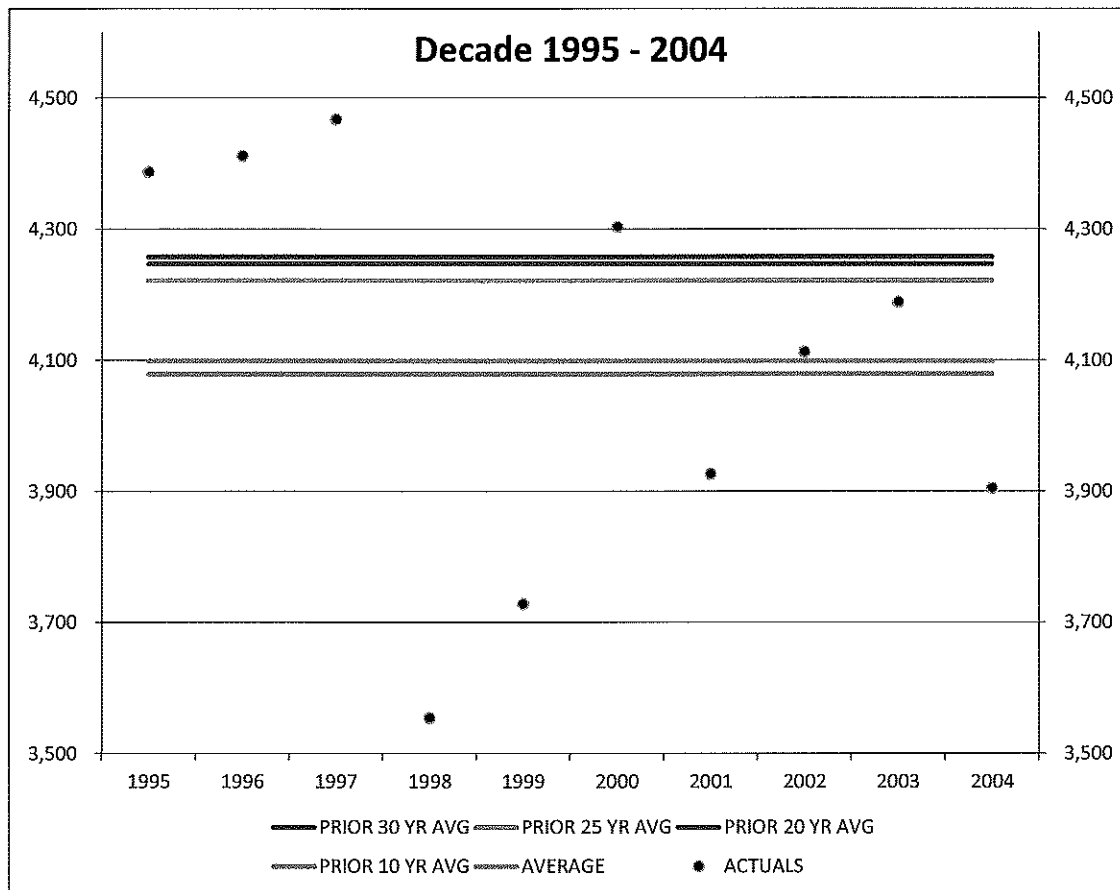
<u>Basis:</u>	<u>Percent Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
10 years (1995-2004)	1.1%	5	5
20 years (1985-2004)	0.8%	5	5
25 years (1980-2004)	2.0%	6	4
30 years (1975-2004)	3.5%	6	4
Actual Average HDDs for 2005-2014:	4,055		

Analysis of Basis for Normal Heating Degree Days
 For Purposes of Weather Normalization
 (November 16, 2015)

The, the Company analyzed the ten-year period of 1995-2004 in the same manner. The Normal HDDs would have been:

<u>Basis:</u>	<u>Normal HDDs</u>
Average of 10 years (1985-1994)	4,079
Average of 20 years (1975-1994)	4,247
Average of 25 years (1970-1994)	4,222
Average of 30 years (1965-1994)	4,258

Compared to these alternative NHDD bases, the following graph plots actual annual HDDs for the ten year period of 1995-2004:



<u>Basis:</u>	<u>Percent Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
<u>10 years (1985-1994)</u>	-0.5%	4	6
<u>20 years (1975-1994)</u>	3.6%	6	4
<u>25 years (1970-1994)</u>	3.0%	6	4
<u>30 years (1965-1994)</u>	3.9%	6	4
Actual Average HDDs for 1995-2004:	4,099		

Analysis of Basis for Normal Heating Degree Days
For Purposes of Weather Normalization
(November 16, 2015)

Finally, the Company analyzed the ten-year period of 1985-1994 in the same manner. The actual HDDs experienced during this decade were, on average, far warmer than any of the alternative NHDD methods. The summary table states the results for the analysis of that decade:

<u>Basis:</u>	<u>Percent</u> <u>Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
10 years (1975-1984)	8.2%	7	3
20 years (1965-1984)	6.6%	7	3
25 years (1960-1984)	7.4%	7	3
30 years (1955-1984)	6.9%	7	3
Actual Average HDDs for 1985-1994:	4,079		

Conclusion:

Based on the past twenty years experience, the Company believes that a 10-year average of actual NOAA HDDs provides the best predictive basis for Normal HDDs. The Company will utilize a 10-year average of HDDs for purposes of weather adjusting its billing determinants in KPSC Case No. 2015-00343 and for the computation of the WNA tariff upon and if approved by the Commission in this Case.

Atmos Energy - Kentucky
 Weather Normalization Study

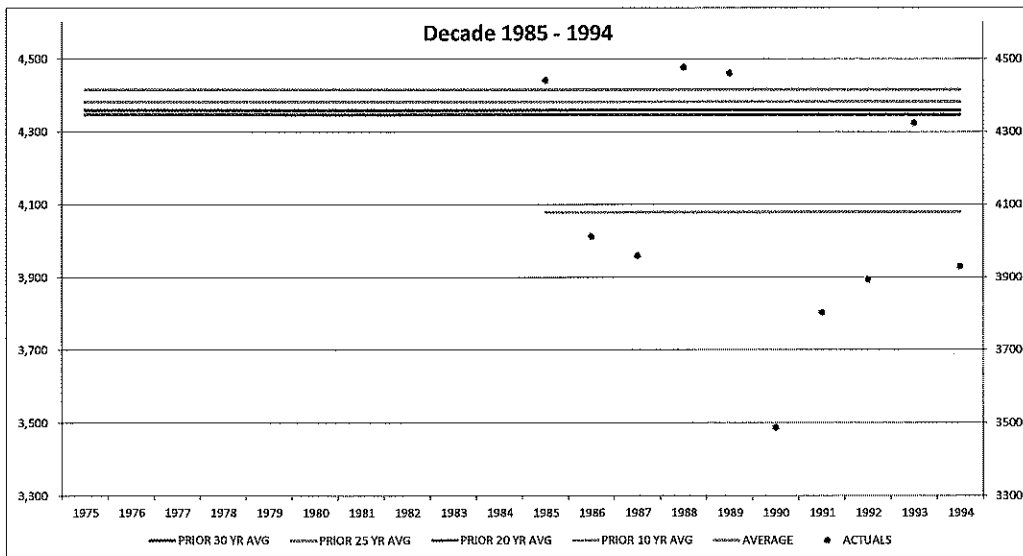
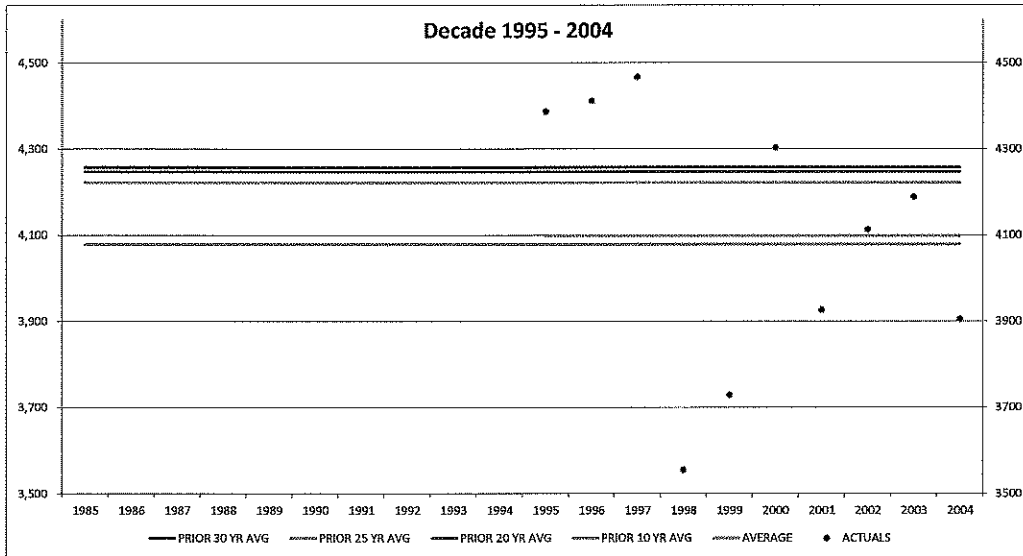
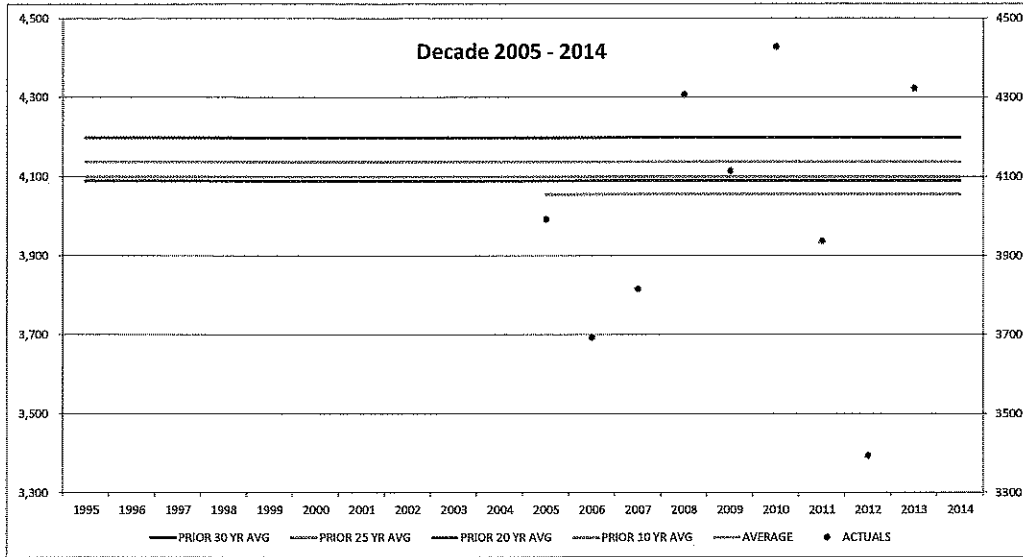


Chart 1 Title Decade 2005 - 2014
 Chart 2 Title Zoom Decade 2005 - 2014

Line No.	Year	HDDs	PRIOR 30 YF	PRIOR 25 YF	PRIOR 20 YF	PRIOR 10 YF	AVERAGE	ACTUALS
1	1975	3,988						
2	1976	4,435						
3	1977	4,414						
4	1978	4,942						
5	1979	4,718						
6	1980	4,619						
7	1981	4,264						
8	1982	4,130						
9	1983	4,439						
10	1984	4,205						
11	1985	4,442						
12	1986	4,013						
13	1987	3,960						
14	1988	4,477						
15	1989	4,461						
16	1990	3,488						
17	1991	3,803						
18	1992	3,894						
19	1993	4,324						
20	1994	3,930						
21	1995	4,388	4,198	4,138	4,089	4,099		
22	1996	4,412	4,198	4,138	4,089	4,099		
23	1997	4,468	4,198	4,138	4,089	4,099		
24	1998	3,554	4,198	4,138	4,089	4,099		
25	1999	3,728	4,198	4,138	4,089	4,099		
26	2000	4,304	4,198	4,138	4,089	4,099		
27	2001	3,927	4,198	4,138	4,089	4,099		
28	2002	4,113	4,198	4,138	4,089	4,099		
29	2003	4,189	4,198	4,138	4,089	4,099		
30	2004	3,905	4,198	4,138	4,089	4,099		
31	2005	3,992	4,198	4,138	4,089	4,099	4,055	3,992
32	2006	3,694	4,198	4,138	4,089	4,099	4,055	3,694
33	2007	3,816	4,198	4,138	4,089	4,099	4,055	3,816
34	2008	4,308	4,198	4,138	4,089	4,099	4,055	4,308
35	2009	4,114	4,198	4,138	4,089	4,099	4,055	4,114
36	2010	4,428	4,198	4,138	4,089	4,099	4,055	4,428
37	2011	3,937	4,198	4,138	4,089	4,099	4,055	3,937
38	2012	3,395	4,198	4,138	4,089	4,099	4,055	3,395
39	2013	4,323	4,198	4,138	4,089	4,099	4,055	4,323
40	2014	4,545	4,198	4,138	4,089	4,099	4,055	4,545

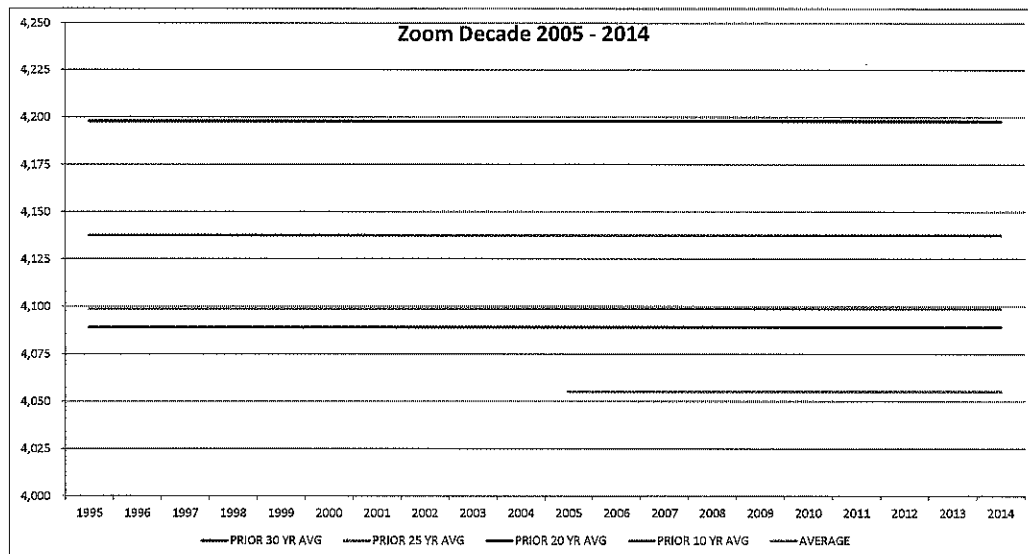
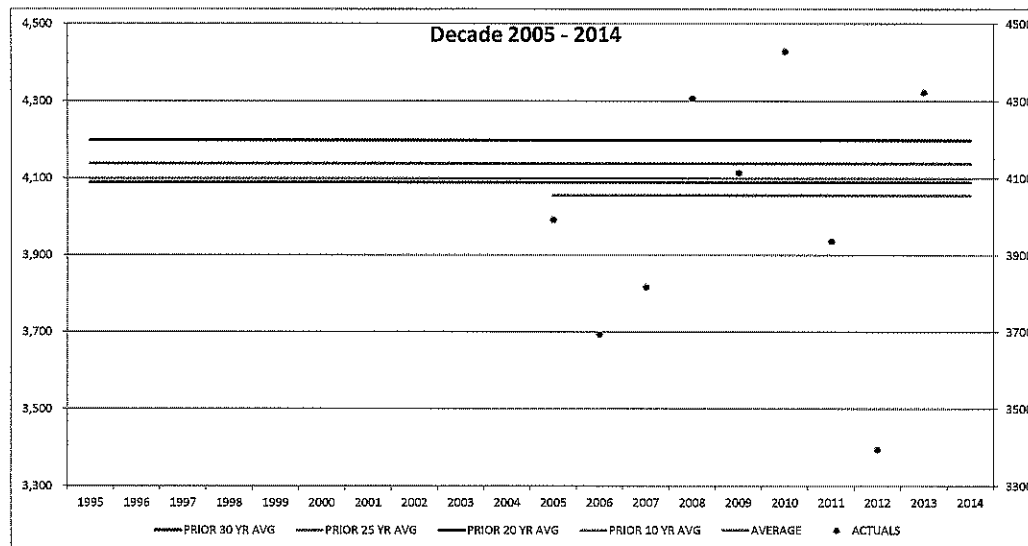


Chart 1 Title Decade 1995 - 2004
 Chart 2 Title Zoom Decade 1995 - 2004

Line No.	Year	HDDs	PRIOR 30 YF	PRIOR 25 YF	PRIOR 20 YF	PRIOR 10 YF	AVERAGE	ACTUALS
1	1965	4,155						
2	1966	4,603						
3	1967	4,163						
4	1968	4,647						
5	1969	4,620						
6	1970	4,497						
7	1971	4,084						
8	1972	4,319						
9	1973	3,846						
10	1974	3,856						
<hr/>								
11	1975	3,988						
12	1976	4,495						
13	1977	4,414						
14	1978	4,942						
15	1979	4,718						
16	1980	4,619						
17	1981	4,264						
18	1982	4,130						
19	1983	4,489						
20	1984	4,205						
<hr/>								
21	1985	4,442	4,258	4,222	4,247	4,079		
22	1986	4,013	4,258	4,222	4,247	4,079		
23	1987	3,960	4,258	4,222	4,247	4,079		
24	1988	4,477	4,258	4,222	4,247	4,079		
25	1989	4,461	4,258	4,222	4,247	4,079		
26	1990	3,488	4,258	4,222	4,247	4,079		
27	1991	3,803	4,258	4,222	4,247	4,079		
28	1992	3,894	4,258	4,222	4,247	4,079		
29	1993	4,324	4,258	4,222	4,247	4,079		
30	1994	3,930	4,258	4,222	4,247	4,079		
<hr/>								
31	1995	4,388	4,258	4,222	4,247	4,079	4,099	4,388
32	1996	4,412	4,258	4,222	4,247	4,079	4,099	4,412
33	1997	4,468	4,258	4,222	4,247	4,079	4,099	4,468
34	1998	3,554	4,258	4,222	4,247	4,079	4,099	3,554
35	1999	3,728	4,258	4,222	4,247	4,079	4,099	3,728
36	2000	4,304	4,258	4,222	4,247	4,079	4,099	4,304
37	2001	3,927	4,258	4,222	4,247	4,079	4,099	3,927
38	2002	4,113	4,258	4,222	4,247	4,079	4,099	4,113
39	2003	4,189	4,258	4,222	4,247	4,079	4,099	4,189
40	2004	3,905	4,258	4,222	4,247	4,079	4,099	3,905

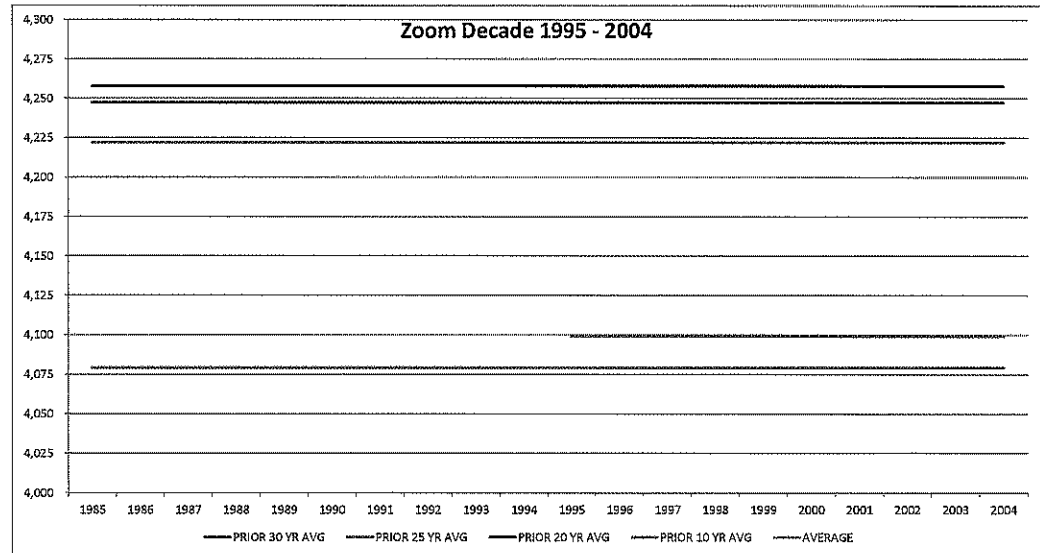
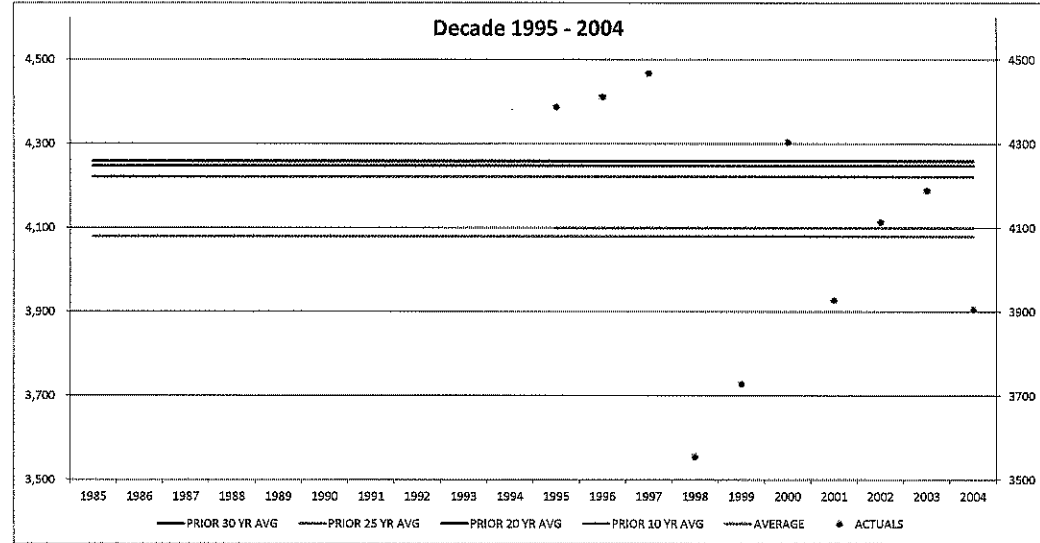
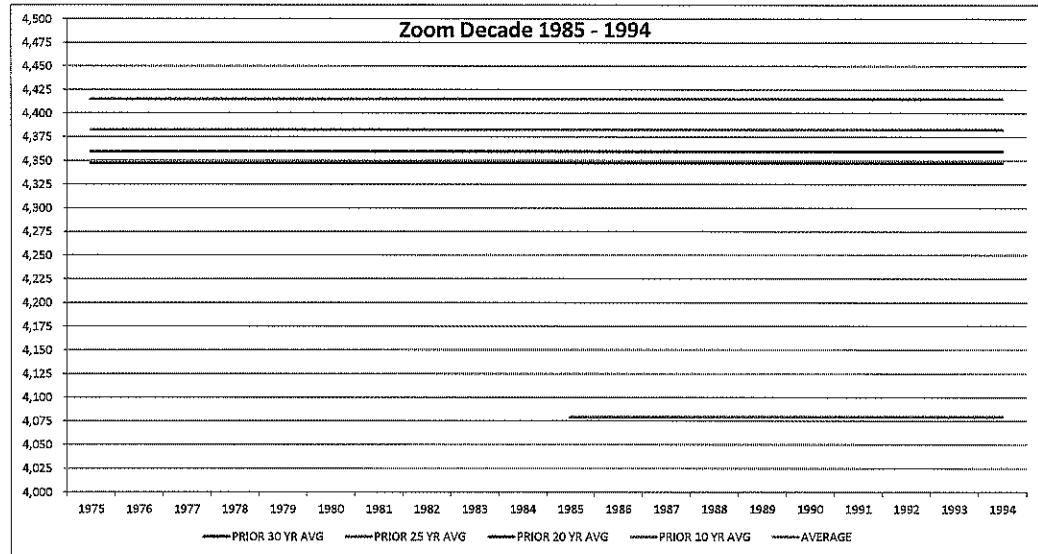
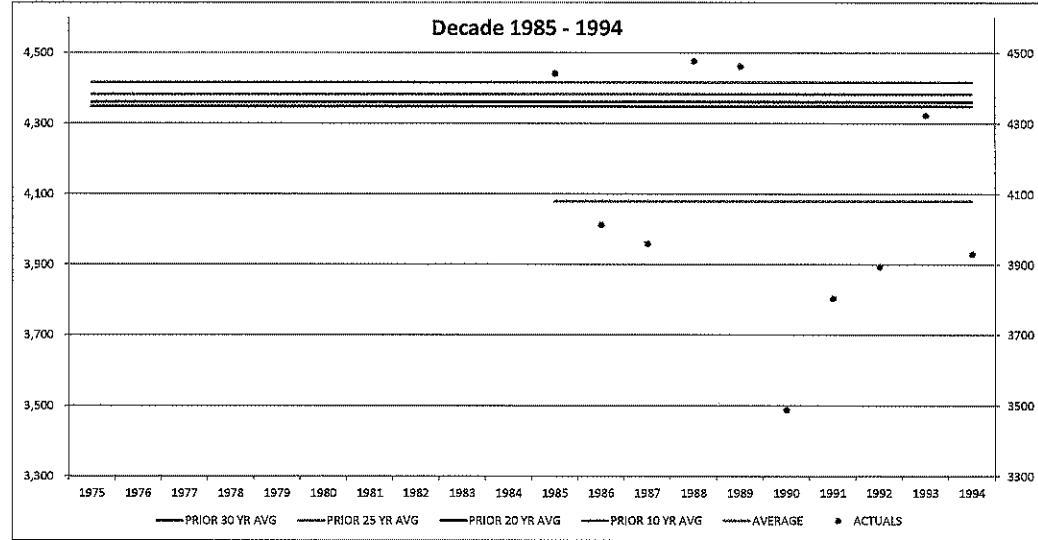


Chart 1 Title Decade 1985 - 1994
 Chart 2 Title Zoom Decade 1985 - 1994

Line No.	Year	HDDs	PRIOR 30 YF	PRIOR 25 YF	PRIOR 20 YF	PRIOR 10 YF	AVERAGE	ACTUALS
1	1955	4,141						
2	1956	3,915						
3	1957	4,060						
4	1958	4,839						
5	1959	4,263						
6	1960	4,870						
7	1961	4,380						
8	1962	4,558						
9	1963	4,642						
10	1964	4,170						
11	1965	4,155						
12	1966	4,603						
13	1967	4,163						
14	1968	4,647						
15	1969	4,620						
16	1970	4,497						
17	1971	4,084						
18	1972	4,319						
19	1973	3,846						
20	1974	3,856						
21	1975	3,988	4,359	4,383	4,347	4,415		
22	1976	4,435	4,359	4,383	4,347	4,415		
23	1977	4,414	4,359	4,383	4,347	4,415		
24	1978	4,942	4,359	4,383	4,347	4,415		
25	1979	4,718	4,359	4,383	4,347	4,415		
26	1980	4,619	4,359	4,383	4,347	4,415		
27	1981	4,264	4,359	4,383	4,347	4,415		
28	1982	4,130	4,359	4,383	4,347	4,415		
29	1983	4,439	4,359	4,383	4,347	4,415		
30	1984	4,205	4,359	4,383	4,347	4,415		
31	1985	4,442	4,359	4,383	4,347	4,415	4,079	4,442
32	1986	4,013	4,359	4,383	4,347	4,415	4,079	4,013
33	1987	3,960	4,359	4,383	4,347	4,415	4,079	3,960
34	1988	4,477	4,359	4,383	4,347	4,415	4,079	4,477
35	1989	4,461	4,359	4,383	4,347	4,415	4,079	4,461
36	1990	3,488	4,359	4,383	4,347	4,415	4,079	3,488
37	1991	3,803	4,359	4,383	4,347	4,415	4,079	3,803
38	1992	3,894	4,359	4,383	4,347	4,415	4,079	3,894
39	1993	4,324	4,359	4,383	4,347	4,415	4,079	4,324
40	1994	3,930	4,359	4,383	4,347	4,415	4,079	3,930



EVANSVILLE	NASHVILLE	LEXINGTON	LOUISVILLE	PADUCAH
23.85%	23.00%	13.92%	4.26%	34.96%

Sum of HTDD	Column Labels					Grand Total	Comp
Row Labels	EVANSVILLE REGIONAL AIRPORT IN US	NASHVILLE INTERNATIONAL AIRPORT TN US	LEXINGTON BLUEGRASS AIRPORT KY US	LOUISVILLE INTERNATIONAL AIRPORT KY US	PADUCAH BARKLEY REGIONAL AIRPORT KY US		
1951	4872	3777	4890	4677	4389	22605	4,445
1952	4368	3573	4459	4231	4047	20678	4,080
1953	4173	3280	4180	3993	3866	19492	3,894
1954	4277	3517	4455	4189	3952	20390	4,010
1955	4477	3607	4598	4260	4067	21009	4,141
1956	4323	3225	4455	4177	3844	20024	3,915
1957	4401	3450	4573	4255	4002	20681	4,060
1958	5177	4274	5331	4886	4779	24447	4,839
1959	4577	3678	4615	4289	4290	21449	4,263
1960	5157	4380	5259	5007	4825	24628	4,870
1961	4602	3723	4822	4797	4433	22377	4,380
1962	4837	3979	4972	4887	4544	23219	4,558
1963	5028	4099	4985	4814	4578	23504	4,642
1964	4515	3621	4574	4414	4106	21230	4,170
1965	4588	3576	4748	4370	3992	21254	4,155
1966	5042	3889	5183	4892	4508	23514	4,603
1967	4556	3516	4569	4420	4127	21188	4,163
1968	4914	4227	4977	4716	4602	23436	4,647
1969	5084	4053	4936	4764	4547	23364	4,620
1970	4893	3870	4927	4589	4457	22736	4,497
1971	4428	3571	4468	4257	4014	20738	4,084
1972	4909	3462	4760	4500	4284	21915	4,319
1973	4188	3312	4202	4011	3801	19514	3,846
1974	4172	3213	4356	4121	3832	19694	3,856
1975	4283	3313	4485	4048	4025	20154	3,988
1976	4784	3837	5125	4546	4302	22594	4,435
1977	4799	3933	4769	4570	4308	22379	4,414
1978	5420	4234	5445	5027	4872	24998	4,942
1979	5227	4079	5081	4779	4638	23804	4,718
1980	5095	3968	5165	4818	4480	23526	4,619
1981	4548	3742	4898	4454	4138	21790	4,264
1982	4399	3570	4460	4356	4155	20940	4,130
1983	4668	3846	4891	4679	4489	22513	4,439
1984	4623	3693	4631	4365	4068	21380	4,205
1985	4785	3832	4764	4451	4479	22311	4,442
1986	4386	3471	4406	4112	3946	20321	4,013
1987	4290	3485	4372	4080	3868	20096	3,960
1988	4822	3918	4986	4543	4398	22667	4,477
1989	4830	3781				22601	4,461
1990	3856	2889				17620	3,488
1991	4253	3239				19223	3,803
1992	4217	3471				19805	3,894
1993	4652	3811				21961	4,324
1994	4180	3306				20047	3,930
1995	4314	4590				22211	4,388
1996	5068	3043				22380	4,412
1997	4901	3764				22459	4,468
1998	3863	3044				17800	3,554
1999	4149	3126				18847	3,728
2000	4710	3659				21668	4,304
2001	4233	3424				19690	3,927
2002	4410	3587				20626	4,113
2003	4529	3589				21142	4,189
2004	4253	3300				19655	3,905
2005	4320	3465				20256	3,992
2006	4044	3072				18650	3,694
2007	4158	3153				19219	3,816
2008	4690	3721				21683	4,308
2009	4413	3631				20831	4,114
2010	4676	3992				22240	4,428
2011	4195	3463				19740	3,937
2012	3656	2856				17202	3,395
2013	4712	3701	4649	4265	4343	21670	4,323
2014	4930	3898	4915	4528	4564	22835	4,545
2015	983	840	1044	960	950	4777	
Grand Total	292842	233210	299530	276442	267364	1369397	

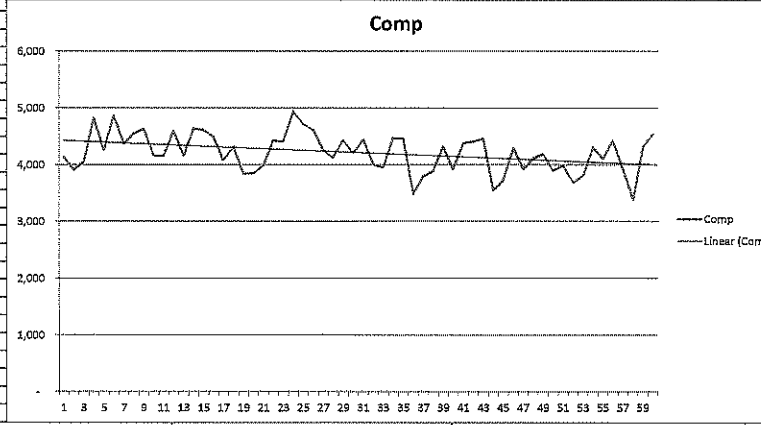


EXHIBIT GLS-1

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY DATA
 Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS	151,012	152,519	152,394	157,920	157,873	141,181	175,369	158,239	156,709	156,293	154,293	151,835	1,865,637		\$18.65	\$34,794,130
3	Sales: 1-300	172,952	237,170	872,329	1,632,377	2,213,489	1,817,295	2,409,815	840,794	329,076	196,517	157,912	174,979		11,054,506	1.3180	14,569,839
4	Sales: 301-15000	52	1,321	313	91	223	210	152	110	0	0	271	0		2,743	0.8800	2,414
5	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
6	CLASS TOTAL (Mcf/month)	173,004	238,492	872,642	1,632,468	2,213,712	1,817,504	2,409,768	840,904	329,076	196,517	158,183	174,979	1,865,637	11,057,249		\$49,366,383
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	17,239	17,099	16,768	207,856		48.44	\$10,068,545
10	Sales: 1-300	144,788	166,489	350,892	624,545	846,416	737,312	874,770	354,979	173,190	137,404	129,448	140,182		4,680,415	1.3180	6,168,787
11	Sales: 301-15000	37,810	72,797	39,604	77,850	126,411	104,750	129,382	45,142	24,770	12,567	11,533	20,636		703,252	0.8800	618,861
12	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
13	CLASS TOTAL (Mcf/month)	162,599	239,286	390,496	702,395	972,827	842,062	1,004,162	400,122	197,960	149,971	140,981	160,817	207,856	5,383,667		\$16,858,193
14																	
15	<u>FIRM INDUSTRIAL (Rate G-1)</u>																
16	FIRM BILLS	189	195	181	200	201	169	234	197	193	205	193	211	2,368		\$48.44	\$114,706
17	Sales: 1-300	10,402	11,649	22,690	36,089	42,580	34,344	51,216	24,163	13,009	9,590	8,582	11,303		275,616	1.3180	363,262
18	Sales: 301-15000	9,910	7,278	19,648	46,087	66,501	54,557	81,461	20,128	5,963	5,630	4,040	10,301		331,513	0.8800	291,732
19	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
20	CLASS TOTAL (Mcf/month)	20,311	18,927	42,338	82,176	109,081	88,901	132,667	44,291	18,993	15,220	12,622	21,603	2,368	607,130		\$769,700
21																	
22	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
23	FIRM BILLS	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	1,563	1,563	1,507	18,647		\$48.44	\$903,261
24	Sales: 1-300	28,081	34,565	73,109	123,433	153,800	130,234	166,998	74,352	39,503	25,577	21,534	22,693		893,878	1.3180	1,178,131
25	Sales: 301-15000	6,164	9,210	12,694	30,471	55,794	46,472	59,830	13,558	10,528	5,196	4,330	6,313		260,560	0.8800	229,292
26	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
27	CLASS TOTAL (Mcf/month)	34,244	43,775	85,803	153,904	209,594	176,706	226,829	87,909	50,031	30,773	25,864	29,006	18,647	1,154,437		\$2,310,684
28																	
29	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>																
30	INT BILLS	2	2	2	3	4	3	3	4	2	2	2	2	31		395.56	\$12,262
31	Sales: 1-15000	29	70	230	2,682	2,691	2,484	3,118	1,729	52	21	8	26		13,140	0.8077	10,613
32	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.5419	0
33	CLASS TOTAL (Mcf/month)	29	70	230	2,682	2,691	2,484	3,118	1,729	52	21	8	26	31	13,140		\$22,876
34																	
35	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>																
36	INT BILLS	6	9	9	7	10	8	8	9	7	7	7	7	94		395.56	\$37,183
37	Sales: 1-15000	15,017	31,795	16,457	22,605	27,711	20,932	36,094	24,263	36,729	34,982	17,219	19,609		303,412	0.8077	245,066
38	Sales: Over 15000	7,136	8,448	8,601	19,200	21,796	14,010	27,298	13,323	18,015	11,102	7,297	0		156,226	0.5419	84,659
39	CLASS TOTAL (Mcf/month)	22,153	40,243	25,058	41,805	49,507	34,942	63,392	37,586	54,744	46,084	24,516	19,609	94	459,638		\$366,907
40																	
41	<u>TRANSPORTATION (T-4)</u>																
42	TRANSPORTATION BILLS	120	120	121	121	121	121	121	121	121	121	121	122	1,451		390.12	\$566,064
43	Trans Admin Fee	\$5,900	\$5,900	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$6,000				71,350
44	EFM Fee	\$5,800	\$5,800	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,925	\$5,925	\$6,025	\$6,125					71,125
45	Parking Fee	\$40	\$42	\$116	\$143	\$174	\$183	\$70	\$23	\$26	\$31	\$34	\$31				913
46	Firm Transport: 1-300	33,711	35,271	36,144	36,130	36,300	36,300	36,300	35,371	34,654	33,636	33,219	33,887		420,823	1.4401	606,027
47	Firm Transport: 301-15000	377,286	435,433	539,586	547,372	630,421	627,283	545,221	424,456	394,775	377,983	365,566	381,547		5,646,929	0.9615	5,429,522
48	Firm Transport: Over 15000	82,133	100,216	114,550	118,547	159,398	147,487	114,386	79,183	88,092	65,829	74,931	67,026		1,191,778	0.6774	807,310
49	CLASS TOTAL (Mcf/month)	493,130	570,920	690,280	702,049	826,119	811,070	695,907	539,010	497,521	477,348	473,716	482,460	1,451	7,259,530		\$7,552,312
50																	
51	<u>ECONOMIC DEV RIDER (EDR)</u>																
52	Firm Transport: 1-300	0	0	0	0	0	0	0	0	0	0	0	0		0	0.9885	\$0
53	Firm Transport: 301-15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6600	0
54	Firm Transport: Over 15000	0	0	0	0	11,941	7,797	12,256	14,323	13,135	11,917	10,559	10,845		92773	0.4650	43,139
55	CLASS TOTAL (Mcf/month)	0	0	0	0	11,941	7,797	12,256	14,323	13,135	11,917	10,559	10,845		92773		\$43,139
56																	

57	<u>TRANSPORTATION (T-3)</u>																		
58	TRANSPORTATION BILLS	69	69	69	69	69	70	70	70	70	69	69	70	833		388.79		\$323,862	
59	Trans Admin Fee	\$3,450	\$3,450	\$3,450	\$3,450	\$3,450	\$3,500	\$3,500	\$3,500	\$3,500	\$3,450	\$3,450	\$3,500					41,650	
60	EFM Fee	\$3,050	\$3,150	\$3,150	\$3,150	\$3,150	\$3,250	\$3,250	\$3,250	\$3,525	\$3,350	\$3,500	\$3,600					39,375	
61	Parking Fee	\$346	\$318	\$282	\$379	\$323	\$227	\$303	\$315	\$248	\$402	\$230	\$311					3,684	
62	Interrupt Transport: 1-15000	363,113	438,287	453,188	456,921	457,478	443,700	443,522	429,100	416,119	406,060	369,087	397,892		5,094,467	0.8770		4,467,848	
63	Interrupt Transport: Over 15000	180,121	225,209	234,740	232,537	282,676	241,360	262,807	188,680	193,844	172,843	173,313	210,564		2,598,494	0.5884		1,528,954	
64	<u>CLASS TOTAL (Mcf/month)</u>	<u>563,234</u>	<u>663,496</u>	<u>687,928</u>	<u>689,458</u>	<u>740,154</u>	<u>685,060</u>	<u>706,329</u>	<u>617,780</u>	<u>609,963</u>	<u>578,703</u>	<u>542,400</u>	<u>608,456</u>	<u>833</u>	<u>7,692,961</u>			<u>\$6,405,372</u>	
65																			
66	<u>SPECIAL CONTRACTS</u>	\$120,409																	
67	TRANSPORTATION BILLS	17	17	17	17	17	17	17	17	17	17	17	17	204		350.00		\$71,400	
68	Trans Admin Fee	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850					10,200	
69	EFM Fee	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850					10,200	
70	Parking / Pooling Fees	\$5,303	\$4,010	\$11,880	\$13,348	\$9,688	\$7,008	\$8,231	\$4,601	\$8,005	\$7,315	\$4,248	\$8,167					91,803	
71	Transported Volumes	1,163,394	1,252,290	1,301,966	1,320,251	1,381,425	1,291,172	1,364,999	1,289,881	1,279,436	1,147,590	1,255,199	1,330,081		15,377,684	Various			
72	Charges for Transport Volumes	\$113,406	\$121,798	\$127,479	\$127,889	\$138,552	\$134,255	\$133,160	\$127,851	\$122,523	\$113,788	\$119,249	\$123,501					1,503,442	
73	<u>CLASS TOTAL (Mcf/month)</u>	<u>1,163,394</u>	<u>1,252,290</u>	<u>1,301,966</u>	<u>1,320,251</u>	<u>1,381,425</u>	<u>1,291,172</u>	<u>1,364,999</u>	<u>1,289,881</u>	<u>1,279,436</u>	<u>1,147,590</u>	<u>1,255,199</u>	<u>1,330,081</u>	<u>204</u>	<u>15,377,684</u>			<u>\$1,687,045</u>	

ATMOS ENERGY CORPORATION - KENTUCKY
SUMMARY OF REVENUE AT PRESENT RATES
TEST YEAR ENDING MAY, 31 2017

Line No.	Description	Block (McF)	Reference Period - Twelve Months Ending 09/31/2015				Forward-looking Adjustments To Test Year		Total Test Year Volumes (i)	Present Margin (j)	Present Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 2005-2015) (d)	Total Volumes (e)	Customer Growth Forecast (f)			
1	<u>Sales</u>										
2	Firm Sales (G-1)	Customer Chrg	1,865,637					8,400		\$18.65	\$34,950,790
3		Customer Chrg	228,871		(2)					48.44	11,086,414
4		0 - 300		16,904,416	2,143	(1,063,396)	15,843,163	51,512	0	1.3180	20,949,181
5		301 - 15,000		1,298,067	(3,225)	(67,181)	1,227,661	0	0	0.8800	1,080,342
6		Over 15,000		0	0	0	0	0	0	0.6200	0
7	Interruptible Sales (G-2)	Customer Chrg	125		12					395.56	54,192
8		0 - 15,000		316,552	(11,394)		305,158			0.8077	246,476
9		Over 15,000		156,226	(132,606)		23,620			0.5419	12,800
10											
11	<u>Transportation</u>										
12	Customer Charges (T-4)	Customer Chrg	1,451		25					390.12	575,817
13	Customer Charges (T-3)	Customer Chrg	833		19					388.79	331,249
14	Customer Charges (SpK)	Customer Chrg	204		(24)					350.00	63,000
15	Transp. Adm. Fee	Customer Chrg	2,464		20					50.00	124,200
16	Parked Volumes [1]			963,991	0					0.10	96,399
17	EFM Charges									Various	122,200
18	Firm Transportation (T-4)	0 - 300		420,823	7,787		428,610			1.4401	617,241
19		301 - 15,000		5,646,929	154,293		5,801,222			0.8615	5,577,875
20		Over 15,000		1,191,778	(49,741)		1,142,037			0.6774	773,616
21	Economic Dev Rider (EDR)	301 - 15,000		0	13,254		13,254			0.8600	8,748
22		Over 15,000		92,773	97,741		190,514			0.4650	88,589
23	Interruptible Transportation (T-3)	0 - 15,000		5,094,467	287,624		5,382,091			0.8770	4,720,094
24		Over 15,000		2,598,494	64,284		2,662,778			0.5884	1,566,779
25	Total Special Contracts [2]			15,377,684	(996,628)		14,381,056			Various	1,456,880
26	Special Contract Reformations									Various	989,646
27	Total Tariff		2,097,121	49,098,209	(566,468)	(1,130,677)	47,401,164	59,912	0	47,452,676	85,492,527
28											
29	Other Revenues										795,825
30	Late Payment Fees										1,140,818
31	Total Gross Profit										87,429,170
32											
33	Gas Costs										79,377,461
34											
35	Total Revenue										\$ 166,806,632
36											
37	[1] Parked Volumes not included in Total Deliveries.										
38	[2] Based on confidential information.										

EXHIBIT GLS-3

ATMOS ENERGY CORPORATION - KENTUCKY
VOLUME AND CONTRACT ADJUSTMENTS
Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		\$18.65	\$0
3	Sales: 1-300		1,321	313	91	223	210	152	110	0	0	271	0		2,743	1.3180	3,615
4	Sales: 301-15000	(52)	(1,321)	(313)	(91)	(223)	(210)	(152)	(110)	0	0	(271)	0		(2,743)	0.8800	(2,414)
5	Sales: Over 15000						0								0	0.6200	0
6	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$1,201
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS															48.44	\$0
10	Sales: 1-300															1.3180	0
11	Sales: 301-15000															0.8800	0
12	Sales: Over 15000															0.6200	0
13	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
14																	
15	<u>FIRM INDUSTRIAL (Rate G-1)</u>																
16	FIRM BILLS	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(2)		48.44	(\$97)
17	Sales: 1-300	(300)	(300)	0	0	0	0	0	0	0	0	0	0		(600)	1.3180	(791)
18	Sales: 301-15000	(294)	(188)	0	0	0	0	0	0	0	0	0	0		(482)	0.8800	(424)
19	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
20	CLASS TOTAL (Mcf/month)	(594)	(488)	0	0	0	0	0	0	0	0	0	0	(2)	(1,082)		(\$1,312)
21																	
22	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
23	FIRM BILLS													0		48.44	\$0
24	Sales: 1-300														0	1.3180	0
25	Sales: 301-15000														0	0.8800	0
26	Sales: Over 15000														0	0.6200	0
27	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
28																	
29	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>																
30	INT BILLS													0		395.56	\$0
31	Sales: 1-15000														0	0.8077	0
32	Sales: Over 15000														0	0.5419	0
33	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
34																	
35	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>																
36	INT BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12		395.56	\$4,747
37	Sales: 1-15000	(3,864)	(3,552)	(3,399)	0	0	(990)	(1,311)	(677)	3,000	1,102	(703)	(1,000)		(11,394)	0.8077	(9,203)
38	Sales: Over 15000	(7,136)	(8,448)	(8,601)	(17,900)	(18,000)	(14,010)	(11,689)	(13,323)	(16,000)	(11,102)	(7,297)	0		(132,606)	0.5419	(71,859)
39	CLASS TOTAL (Mcf/month)	(11,000)	(12,000)	(12,000)	(17,000)	(18,000)	(15,000)	(13,000)	(14,000)	(13,000)	(10,000)	(8,000)	(1,000)	12	(144,000)		(\$76,315)

EXHIBIT GLS-3

ATMOS ENERGY CORPORATION - KENTUCKY
VOLUME AND CONTRACT ADJUSTMENTS
Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
40																	
41	<u>TRANSPORTATION (T-4)</u>																
42	TRANSPORTATION BILLS													25		390.12	\$9,753
43	Trans Admin Fee	\$150	\$150	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$50				1,250
44	EFM Fee	\$225	\$225	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$75				1,875
45	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
46	Firm Transport: 1-300	900	900	600	600	600	600	600	600	600	600	600	587		7,787	1.4401	11,214
47	Firm Transport: 301-15000	15,174	13,871	9,699	11,315	9,265	8,799	10,200	14,333	15,096	14,813	16,028	15,700		154,293	0.9615	148,353
48	Firm Transport: Over 1500	(8,932)	(9,935)	(12,096)	(8,868)	(4,899)	(5,011)	0	0	0	0	0	0		(49,741)	0.6774	(33,695)
49	<u>CLASS TOTAL (Mcf/month)</u>	<u>7,142</u>	<u>4,836</u>	<u>(1,797)</u>	<u>3,047</u>	<u>4,966</u>	<u>4,368</u>	<u>10,800</u>	<u>14,933</u>	<u>15,696</u>	<u>15,413</u>	<u>16,628</u>	<u>16,287</u>	<u>25</u>	<u>112,339</u>		<u>\$138,750</u>
50																	
51	<u>ECONOMIC DEV RIDER (EDR)</u>																
52	Firm Transport: 1-300	0	0	0	0	0	0	0	0	0	0	0	0		0	0.9885	\$0
53	Firm Transport: 301-15000	0	0	2,728	2,728	2,728	2,728	2,342	0	0	0	0	0		13,254	0.6600	8,748
54	Firm Transport: Over 15000	12,932	13,935	16,096	12,868	8,899	9,011	4,000	4,000	4,000	4,000	4,000	4,000		97,741	0.4650	45,450
55	<u>CLASS TOTAL (Mcf/month)</u>	<u>12,932</u>	<u>13,935</u>	<u>18,824</u>	<u>15,596</u>	<u>11,627</u>	<u>11,739</u>	<u>6,342</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>		<u>110,995</u>		<u>\$54,197</u>
56																	
57	<u>TRANSPORTATION (T-3)</u>																
58	TRANSPORTATION BILLS													19		388.79	\$7,387
59	Trans Admin Fee	\$100	\$100	\$100	\$100	\$100	\$50	\$50	\$50	\$50	\$100	\$100	\$50				950
60	EFM Fee	\$150	\$150	\$150	\$150	\$150	\$75	\$75	\$75	\$75	\$150	\$150	\$75				1,425
61	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
62	Interrupt Transport: 1-15000	25,677	28,569	30,520	25,026	27,239	27,316	22,120	22,977	19,912	23,415	19,292	15,561		287,624	0.8770	252,246
63	Interrupt Transport: Over 15000	15,000	4,007	4,000	4,000	4,864	6,136	6,277	4,000	4,000	4,000	4,000	4,000		64,284	0.5884	37,825
64	<u>CLASS TOTAL (Mcf/month)</u>	<u>40,677</u>	<u>32,576</u>	<u>34,520</u>	<u>29,026</u>	<u>32,103</u>	<u>33,452</u>	<u>28,397</u>	<u>26,977</u>	<u>23,912</u>	<u>27,415</u>	<u>23,292</u>	<u>19,561</u>	<u>19</u>	<u>351,908</u>		<u>\$299,833</u>
65																	
66	<u>SPECIAL CONTRACTS</u>																
67	TRANSPORTATION BILLS													(24)		350.00	(\$8,400)
68	Trans Admin Fee	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)				(1,200)
69	EFM Fee	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)				(1,800)
70	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
71	Transported Volumes	(42,677)	(90,569)	(88,766)	(55,671)	(24,910)	38,229	(83,077)	(125,001)	(160,917)	(38,416)	(129,292)	(195,561)		(996,628)	Various	
72	Charges for Transport Volumes	71,948	81,005	79,499	87,613	97,349	93,848	79,766	75,807	68,239	70,441	68,484	69,086				943,083
73	<u>CLASS TOTAL (Mcf/month)</u>	<u>(42,677)</u>	<u>(90,569)</u>	<u>(88,766)</u>	<u>(55,671)</u>	<u>(24,910)</u>	<u>38,229</u>	<u>(83,077)</u>	<u>(125,001)</u>	<u>(160,917)</u>	<u>(38,416)</u>	<u>(129,292)</u>	<u>(195,561)</u>	<u>(24)</u>	<u>(996,628)</u>		<u>\$931,683</u>

ATMOS ENERGY CORPORATION - KENTUCKY
WEATHER ADJUSTMENT - BASE NOAA 2005-2015
Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		\$18.65	\$0
3	Sales: 1-300	(2,812)	116,208	43,506	(80,634)	(257,427)	(9,835)	(817,573)	98,151	116,152	23,936	9,735	(9,735)		(770,328)	1.3180	(1,015,292)
4	Sales: 301-15000														0	0.8800	0
5	Sales: Over 15000														0	0.6200	0
6	<u>CLASS TOTAL (Mcf/month)</u>	<u>(2,812)</u>	<u>116,208</u>	<u>43,506</u>	<u>(80,634)</u>	<u>(257,427)</u>	<u>(9,835)</u>	<u>(817,573)</u>	<u>98,151</u>	<u>116,152</u>	<u>23,936</u>	<u>9,735</u>	<u>(9,735)</u>	<u>0</u>	<u>(770,328)</u>		<u>(\$1,015,292)</u>
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS													0		48.44	\$0
10	Sales: 1-300	(24,544)	(10,881)	46,092	(3,936)	(96,503)	(24,694)	(258,392)	51,825	55,310	21,124	10,461	(9,931)		(244,069)	1.3180	(321,683)
11	Sales: 301-15000	(6,410)	(4,757)	5,202	(491)	(14,413)	(3,508)	(38,217)	6,591	7,911	1,932	932	(1,462)		(46,690)	0.8800	(41,087)
12	Sales: Over 15000														0	0.6200	0
13	<u>CLASS TOTAL (Mcf/month)</u>	<u>(30,954)</u>	<u>(15,638)</u>	<u>51,294</u>	<u>(4,427)</u>	<u>(110,916)</u>	<u>(28,202)</u>	<u>(296,609)</u>	<u>58,416</u>	<u>63,221</u>	<u>23,056</u>	<u>11,393</u>	<u>(11,393)</u>	<u>0</u>	<u>(290,759)</u>		<u>(\$362,770)</u>
14																	
15	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
16	FIRM BILLS													0		-	\$0
17	Sales: 1-300	(5,003)	1,722	8,590	(759)	(13,903)	(2,826)	(48,157)	7,679	2,069	1,485	1,724	(1,620)		(48,999)	0.0000	0
18	Sales: 301-15000	(1,098)	459	1,492	(187)	(5,044)	(1,009)	(17,253)	1,400	551	302	347	(451)		(20,491)	0.0000	0
19	Sales: Over 15000														0	0.0000	0
20	<u>CLASS TOTAL (Mcf/month)</u>	<u>(6,101)</u>	<u>2,181</u>	<u>10,082</u>	<u>(946)</u>	<u>(18,947)</u>	<u>(3,835)</u>	<u>(65,410)</u>	<u>9,079</u>	<u>2,620</u>	<u>1,787</u>	<u>2,071</u>	<u>(2,071)</u>	<u>0</u>	<u>(69,490)</u>		<u>\$0</u>

EXHIBIT GLS-4 (B)

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	96	382	678	877	909	820	376	136	25	0	0
3	Calendar Normal HDDs	28	222	532	821	917	742	537	235	65	3	0	0
4													
5	<u>RESIDENTIAL (Rate G-1)</u>												
6													
7	Annual Customer Growth												
8	Annual Base Load Decline												
9	Annual Total Load Decline												
10													
11	Actual Constand Load	164,348	165,988	165,862	171,866	171,815	153,649	190,856	172,213	170,548	170,095	167,919	165,244
12	Actual Heat Load	8,656	72,504	706,790	1,460,602	2,041,897	1,663,856	2,218,912	688,691	158,528	26,422	(9,735)	9,735
13	Heat Load / Customer	0.057	0.475	4.638	9.249	12.934	11.785	12.653	4.226	1.012	0.169	(0.063)	0.064
14	Actual X Coefficient	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129
15	Product	0.0387	1.2373	4.9234	8.7384	11.3032	11.7156	7.9908	4.8461	1.7528	0.3222	0	0
16	Base Load	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883
17	Normal Usage / Customer	1.1270	2.3256	6.0117	9.8267	12.3915	12.8039	9.0791	5.9344	2.8411	1.4105	1.0883	1.0883
18	No. of Customers	151,012	152,519	152,394	157,820	157,873	141,181	175,369	158,239	156,709	156,293	154,293	151,835
19	Normalized Volumes	170,192	354,700	916,149	1,551,834	1,956,285	1,807,669	1,592,195	939,055	445,228	220,453	167,919	165,244
20	Actual Volumes	173,004	238,492	872,642	1,632,468	2,213,712	1,817,504	2,409,768	840,904	329,076	196,517	158,183	174,979
21	Normalized Volume Including Unbilled	218,845	602,381	1,210,766	1,842,885	2,037,672	1,603,796	1,404,603	651,486	301,831	176,138	167,919	165,244
22	Normalized Calendar Volumes	218,916	602,578	1,211,161	1,843,486	2,038,336	1,504,287	1,405,061	651,698	301,930	176,196	167,973	165,298
23													
24	Weather Adjustment	(2,812)	116,208	43,506	(80,634)	(257,427)	(9,835)	(817,573)	98,151	116,152	23,936	9,735	(9,735)
25													
26	Tier 1	(2,812)	116,208	43,506	(80,634)	(257,427)	(9,835)	(817,573)	98,151	116,152	23,936	9,735	(9,735)
27	Tier 2												
28	Tier 3												
29	Total	(2,812)	116,208	43,506	(80,634)	(257,427)	(9,835)	(817,573)	98,151	116,152	23,936	9,735	(9,735)
30													
31													

EXHIBIT GLS-4 (B)

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	96	382	678	877	909	620	376	136	25	0	0
3	Calendar Normal HDDs	28	222	532	821	917	742	537	235	65	3	0	0
4													
32	<u>FIRM COMMERCIAL (Rate G-1)</u>												
33													
34	Annual Customer Growth												
35	Annual Base Load Decline												
36	Annual Total Load Decline												
37													
38	Actual Constand Load	149,380	150,601	150,779	157,712	158,701	145,521	171,213	158,131	154,807	153,622	152,374	149,425
39	Actual Heat Load	33,219	88,685	239,717	544,683	814,126	696,540	832,939	241,991	43,153	(3,651)	(11,393)	11,393
40	Heat Load / Customer	1.982	5.248	14.168	30.777	45.714	42.654	43.353	13.637	2.484	(0.212)	(0.666)	0.679
41	Actual X Coefficient	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
42	Product	0.1351	4.3223	17.1992	30.5264	39.4862	40.927	27.915	16.9291	6.1233	1.1256	0	0
43	Base Load	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113	8.9113
44	Normal Usage / Customer	9.0464	13.2336	26.1105	39.4377	48.3975	49.8383	36.8263	25.8404	15.0346	10.0369	8.9113	8.9113
45	No. of Customers	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	17,239	17,099	16,768
46	Normalized Volumes	151,845	223,648	441,790	697,968	861,911	813,859	707,544	458,538	261,161	173,026	152,374	149,425
47	Actual Volumes	182,599	239,286	390,496	702,395	972,827	842,062	1,004,152	400,122	197,960	149,971	140,981	160,817
48	Normalized Volume Including Unbilled	170,513	319,523	556,061	811,916	893,984	691,073	635,744	345,885	205,647	155,950	152,374	149,425
49	Normalized Calendar Volumes	170,674	319,825	556,587	812,684	894,830	691,727	636,345	346,212	205,842	156,098	152,518	149,566
50													
51	Weather Adjustment	(30,954)	(15,638)	51,294	(4,427)	(110,916)	(28,202)	(296,609)	58,416	63,221	23,056	11,393	(11,393)
52													
53	Tier 1	(24,544)	(10,881)	46,092	(3,936)	(96,503)	(24,694)	(258,392)	51,825	55,310	21,124	10,461	(9,931)
54	Tier 2	(6,410)	(4,757)	5,202	(491)	(14,413)	(3,508)	(38,217)	6,591	7,911	1,932	932	(1,462)
55	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
56	Total	(30,954)	(15,638)	51,294	(4,427)	(110,916)	(28,202)	(296,609)	58,416	63,221	23,056	11,393	(11,393)
57													
58													

EXHIBIT GLS-4 (B)

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	96	382	678	877	909	620	376	136	25	0	0
3	Calendar Normal HDDs	28	222	532	821	917	742	537	235	65	3	0	0
4													
59	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>												
60													
61	Annual Customer Growth												
62	Annual Base Load Decline												
63	Annual Total Load Decline												
64													
65	Actual Constand Load	27,596	28,096	27,167	27,864	28,007	24,629	31,617	27,792	27,703	27,935	27,935	26,934
66	Actual Heat Load	6,649	16,679	58,636	126,040	181,587	152,077	195,212	60,117	22,328	2,838	(2,071)	2,071
67	Heat Load / Customer	4.306	9.974	38.576	80.847	115.882	110.361	110.351	38.660	14.405	1.815	(1.325)	1.374
68	Actual X Coefficient	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183
69	Product	0.355	11.3614	45.2088	80.2397	103.7909	107.5781	73.3756	44.4987	16.0953	2.9587	0	0
70	Base Load	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729
71	Normal Usage / Customer	18.2279	29.2343	63.0817	98.1126	121.8638	125.4510	91.2485	62.3716	33.9682	20.8316	17.8729	17.8729
72	No. of Customers	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	1,563	1,563	1,507
73	Normalized Volumes	28,144	45,956	95,984	152,958	190,647	172,871	161,419	96,986	52,651	32,560	27,935	26,934
74	Actual Volumes	34,244	43,775	85,803	153,904	209,594	176,706	226,829	87,909	60,031	30,773	25,864	29,006
75	Normalized Volume Including Unbilled	32,712	69,398	122,867	179,342	198,065	145,637	144,042	71,040	39,627	28,490	27,935	26,934
76	Normalized Calendar Volumes	32,678	69,325	122,738	179,153	197,857	145,483	143,891	70,965	39,585	28,460	27,906	26,906
77													
78	Weather Adjustment	(6,101)	2,181	10,082	(946)	(18,947)	(3,835)	(65,410)	9,079	2,620	1,787	2,071	(2,071)
79													
80	Tier 1	(5,003)	1,722	8,590	(759)	(13,903)	(2,826)	(48,157)	7,679	2,069	1,485	1,724	(1,620)
81	Tier 2	(1,098)	459	1,492	(187)	(5,044)	(1,009)	(17,253)	1,400	551	302	347	(451)
82	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
83	Total	(6,101)	2,181	10,082	(946)	(18,947)	(3,835)	(65,410)	9,079	2,620	1,787	2,071	(2,071)

EXHIBIT GLS-5

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAY, 31 2017
CURRENT RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
1	<u>RESIDENTIAL (Rate G-1)</u>														
2	FIRM BILLS	\$18.65	156,693	154,693	152,235	151,812	153,319	153,194	158,720	158,673	141,981	176,169	159,039	157,509	1,874,037
3	Sales: 1-300	1.3180	221,017	168,354	166,679	171,094	356,560	920,973	1,559,727	1,966,246	1,817,955	1,599,493	943,819	447,516	10,338,433
4	Sales: 301-15000	0.8800	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CLASS TOTAL (Mcf/month)		221,017	168,354	166,679	171,094	356,560	920,973	1,559,727	1,966,246	1,817,955	1,599,493	943,819	447,516	10,338,433
7	Gas Charge per Mcf		\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
8	Gas Costs		\$1,011,021	\$770,119	\$763,886	\$788,851	\$1,643,970	\$4,193,745	\$7,102,376	\$8,953,499	\$8,278,848	\$7,283,988	\$4,298,089	\$2,162,353	\$47,250,746
9															
10	<u>FIRM COMMERCIAL (Rate G-1)</u>														
11	FIRM BILLS	48.44	17,239	17,099	16,768	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	207,856
12	Sales: 1-300	1.3180	158,527	139,909	130,251	120,244	155,608	396,984	620,609	749,912	712,618	616,378	406,805	228,500	4,436,347
13	Sales: 301-15000	0.8800	14,499	12,465	19,174	31,401	68,039	44,806	77,360	111,998	101,241	91,165	51,733	32,681	656,561
14	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CLASS TOTAL (Mcf/month)		173,027	152,374	149,424	151,645	223,648	441,790	697,968	861,911	813,860	707,543	458,538	261,181	5,092,908
16	Gas Charge per Mcf		\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
17	Gas Costs		\$791,493	\$697,022	\$688,942	\$699,179	\$1,031,159	\$2,011,734	\$3,178,270	\$3,924,798	\$3,706,264	\$3,222,106	\$2,088,151	\$1,261,999	\$23,301,116
18															
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>														
20	FIRM BILLS	\$48.44	205	193	211	188	194	181	200	201	169	234	197	193	2,366
21	Sales: 1-300	1.3180	9,590	8,582	11,303	10,102	11,349	22,690	36,089	42,580	34,344	51,216	24,163	13,009	275,016
22	Sales: 301-15000	0.8800	5,630	4,040	10,301	9,615	7,090	19,648	46,087	66,501	54,557	81,451	20,128	5,983	331,031
23	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CLASS TOTAL (Mcf/month)		15,220	12,622	21,603	19,717	18,439	42,338	82,176	109,081	88,901	132,667	44,291	18,993	606,048
25	Gas Charge per Mcf		\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
26	Gas Costs		\$69,622	\$57,737	\$99,606	\$90,907	\$85,017	\$192,791	\$374,197	\$496,711	\$404,847	\$604,157	\$201,700	\$91,771	\$2,769,062
27															
28	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>														
29	FIRM BILLS	\$48.44	1,563	1,563	1,507	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	18,647
30	Sales: 1-300	1.3180	27,062	23,259	21,072	23,078	36,288	81,699	122,674	139,896	127,407	118,842	82,030	41,571	844,879
31	Sales: 301-15000	0.8800	5,498	4,677	5,862	5,066	9,669	14,186	30,284	50,750	45,464	42,577	14,958	11,079	240,068
32	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
33	CLASS TOTAL (Mcf/month)		32,560	27,936	26,935	28,143	45,956	95,885	152,958	190,647	172,871	161,419	96,988	52,651	1,084,947
34	Gas Charge per Mcf		\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
35	Gas Costs		\$148,942	\$127,787	\$124,185	\$129,759	\$211,887	\$436,620	\$696,508	\$868,129	\$787,244	\$735,091	\$441,678	\$264,403	\$4,962,235
36															
37	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>														
38	INT BILLS	395.56	2	2	2	2	2	2	3	4	3	3	4	2	31
39	Sales: 1-15000	0.8077	21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,141
40	Sales: Over 15000	0.5419	0	0	0	0	0	0	0	0	0	0	0	0	1
41	CLASS TOTAL (Mcf/month)		21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,142
42	Gas Charge per Mcf		\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
43	Gas Costs		\$68	\$27	\$85	\$98	\$233	\$756	\$8,799	\$8,826	\$8,150	\$10,229	\$5,672	\$185	\$43,128
44															

EXHIBIT GLS-5

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAY, 31 2017
CURRENT RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	395.56	8	8	8	7	10	10	8	11	9	9	10	8	106
47	Sales: 1-15000	0.8077	36,084	16,516	18,609	11,153	28,243	13,058	22,605	27,711	19,942	34,783	23,586	39,729	292,018
48	Sales: Over 15000	0.5419	0	0	0	0	0	0	2,200	3,796	0	15,609	0	2,015	23,621
49	CLASS TOTAL (Mcf/month)		36,084	16,516	18,609	11,153	28,243	13,058	24,805	31,507	19,942	50,392	23,586	41,744	315,639
50	Gas Charge per Mcf	\$3.30	\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
51	Gas Costs		\$119,032	\$54,481	\$62,060	\$37,195	\$94,188	\$42,833	\$81,367	\$103,351	\$65,423	\$165,318	\$77,375	\$148,551	\$1,051,174
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	\$390.12	123	123	123	123	123	123	123	123	123	123	123	123	1,476
55	Trans Admin Fee		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	\$72,600
56	EFM Fee		6,175	6,175	6,200	6,025	6,025	6,050	6,050	6,050	6,050	6,050	6,075	6,075	\$73,000
57	Parking Fee		31	34	31	40	42	116	143	174	183	70	23	26	\$913
58	Firm Transport: 1-300	1.4401	34,136	33,819	34,474	34,611	36,171	36,744	36,730	36,900	36,900	36,900	35,971	35,254	428,610
59	Firm Transport: 301-15000	0.9615	392,796	381,594	397,247	392,460	449,304	549,285	558,687	639,686	636,082	555,421	438,789	409,871	5,801,222
60	Firm Transport: Over 1500	0.6774	65,829	74,931	67,026	73,201	90,281	102,454	109,679	154,499	142,476	114,386	79,183	68,092	1,142,037
61	CLASS TOTAL (Mcf/month)		492,761	490,344	498,747	500,272	575,756	688,483	705,096	831,085	815,458	706,707	553,943	513,217	7,371,869
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	0.9885	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.6600	0	0	0	0	0	2,728	2,728	2,728	2,728	2,342	0	0	13,254
66	Firm Transport: Over 15000	0.4650	15,917	14,559	14,845	12,932	13,935	16,096	12,868	20,840	16,808	16,256	18,323	17,135	190,514
67	CLASS TOTAL (Mcf/month)		15,917	14,559	14,845	12,932	13,935	18,824	15,596	23,568	19,536	18,598	18,323	17,135	203,788
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	388.79	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,500	3,650	3,675	3,200	3,300	3,300	3,300	3,300	3,325	3,325	3,325	3,600	\$40,800
73	Parking Fee		402	230	311	346	318	282	379	323	227	303	315	248	\$3,684
74	Interrupt Transport: 1-15000	0.8770	429,475	388,379	413,453	408,790	466,856	483,708	481,947	484,717	471,016	465,642	452,077	436,031	5,382,092
75	Interrupt Transport: Over 15000	0.5884	176,643	177,313	214,564	195,121	229,216	238,740	236,537	287,540	247,496	269,084	192,680	197,844	2,662,779
76	CLASS TOTAL (Mcf/month)		606,118	565,692	628,017	603,911	696,072	722,448	718,484	772,257	718,512	734,726	644,757	633,875	8,044,870
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	350.00	15	15	15	15	15	15	15	15	15	15	15	15	180
80	Trans Admin Fee		750	750	750	750	750	750	750	750	750	750	750	750	\$9,000
81	EFM Fee		700	700	700	700	700	700	700	700	700	700	700	700	\$8,400
82	Parking Fee		7,315	4,248	8,167	5,303	4,010	11,880	13,348	9,688	7,008	8,231	4,601	8,005	\$91,803
83	Transported Volumes	Various	1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
84	Charges for Transport Volumes		184,229	187,733	192,587	185,354	202,793	206,978	215,502	235,901	228,103	212,926	203,658	190,762	\$2,446,525
85	CLASS TOTAL (Mcf/month)		1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$53,147	\$52,352	\$49,875	\$61,445	\$120,749	\$125,695	\$56,798	\$53,861	\$48,764	\$61,274	\$55,115	\$56,750	\$795,825
89	Late Payment Fees		\$66,456	\$50,704	\$46,688	\$45,930	\$46,259	\$59,460	\$98,312	\$144,001	\$172,414	\$159,283	\$149,904	\$101,407	\$1,140,818
90															
91	TOTAL GROSS PROFIT		\$5,819,796	\$5,597,648	\$5,589,628	\$5,563,691	\$6,175,060	\$7,448,479	\$8,866,529	\$9,886,066	\$9,149,893	\$9,474,912	\$7,493,588	\$6,363,878	\$87,429,170
92	Gas Costs		\$2,140,178	\$1,707,173	\$1,738,764	\$1,745,989	\$3,066,454	\$6,878,479	\$11,441,517	\$14,355,315	\$13,250,777	\$12,020,888	\$7,112,665	\$3,919,261	\$79,377,461
93	TOTAL REVENUE		\$7,959,974	\$7,304,821	\$7,328,393	\$7,309,681	\$9,241,515	\$14,326,958	\$20,308,047	\$24,241,381	\$22,400,670	\$21,495,801	\$14,606,253	\$10,283,140	\$166,806,631

ATMOS ENERGY CORPORATION - KENTUCKY
SUMMARY OF REVENUE AT PROPOSED RATES
TEST YEAR ENDING MAY, 31 2017

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 08/31/2015				Forward-looking Adjustments To Test Year		Total Test Year Volumes (i)	Proposed Margin (j)	Proposed Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 2005-2015) (d)	Total Volumes (e)	Customer Growth Forecast (f)			
1	<u>Sales</u>										
2	Firm Sales (G-1)	Customer Chrg	1,865,637					8,400		\$18.25	\$34,201,175
3		Customer Chrg	228,871		(2)					45.00	10,299,105
4		0 - 300		16,904,416	2,143	(1,063,396)	15,843,163	51,512	0	1.5800	25,113,586
5		301 - 15,000		1,298,067	(3,225)	(67,181)	1,227,661		0	1.0100	1,239,938
6		Over 15,000		0	0	0	0		0	0.7228	0
7	Interruptible Sales (G-2)	Customer Chrg	125		12					375.00	51,375
8		0 - 15,000		316,552	(11,394)		305,158			0.8900	271,591
9		Over 15,000		156,226	(132,606)		23,620			0.6000	14,172
10											
11	<u>Transportation</u>										
12	Customer Charges (T-4)	Customer Chrg	1,451		25					375.00	553,500
13	Customer Charges (T-3)	Customer Chrg	833		19					375.00	319,500
14	Customer Charges (SpK)	Customer Chrg	204		(24)					350.00	63,000
15	Transp. Adm. Fee	Customer Chrg	2,464		20					50.00	124,200
16	Parked Volumes [1]			963,991	0					0.10	96,399
17	EFM Charges									Various	122,200
18	Firm Transportation (T-4)	0 - 300		420,823	7,787		428,610			1.5800	677,204
19		301 - 15,000		5,646,929	154,293		5,801,222			1.0100	5,859,234
20		Over 15,000		1,191,778	(49,741)		1,142,037			0.7228	825,464
21	Economic Dev Rider (EDR)	301 - 15,000		0	13,254		13,254			0.7575	10,040
22		Over 15,000		92,773	97,741		190,514			0.5421	103,278
23	Interruptible Transportation (T-3)	0 - 15,000		5,094,467	287,624		5,382,091			0.8900	4,790,061
24		Over 15,000		2,598,494	64,284		2,662,778			0.6000	1,597,667
25	Total Special Contracts [2]			15,377,684	(996,628)		14,381,056			Various	1,456,880
26	Special Contract Reforms										989,646
27	Total Tariff		2,097,121	49,098,209	(566,468)	(1,130,577)	47,401,164	59,912	0	47,452,676	88,779,214
28											
29	Other Revenues										795,825
30	Late Payment Fees										1,162,259
31	Total Gross Profit										90,737,298
32											
33	Gas Costs										79,377,461
34											
35	Total Revenue										\$ 170,114,760

37 [1] Parked Volumes not included in Total Deliveries.

38 [2] Based on confidential information.

EXHIBIT GLS-7

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAY, 31 2017
PROPOSED RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
1	<u>RESIDENTIAL (Rate G-1)</u>														
2	FIRM BILLS	\$18.25	156,693	154,693	152,235	151,812	153,319	153,194	158,720	158,673	141,981	176,169	159,039	157,509	1,874,037
3	Sales: 1-300	1.5800	221,017	168,354	165,679	171,094	356,560	920,973	1,559,727	1,966,246	1,817,955	1,599,493	943,819	447,516	10,338,433
4	Sales: 301-15000	1.0100	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
6	<u>CLASS TOTAL (Mcf/month)</u>		221,017	168,354	165,679	171,094	356,560	920,973	1,559,727	1,966,246	1,817,955	1,599,493	943,819	447,516	10,338,433
7	Gas Charge per Mcf	\$4.57	\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
8	Gas Costs		\$1,011,021	\$770,119	\$763,886	\$788,851	\$1,643,970	\$4,193,745	\$7,102,376	\$8,953,499	\$8,278,848	\$7,283,988	\$4,298,089	\$2,162,353	\$47,250,746
9															
10	<u>FIRM COMMERCIAL (Rate G-1)</u>														
11	FIRM BILLS	45.00	17,239	17,099	16,768	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	207,856
12	Sales: 1-300	1.5800	158,527	139,909	130,251	120,244	155,608	396,984	620,609	749,912	712,618	616,378	406,805	228,500	4,436,347
13	Sales: 301-15000	1.0100	14,499	12,465	19,174	31,401	68,039	44,806	77,360	111,998	101,241	91,165	51,733	32,681	656,561
14	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
15	<u>CLASS TOTAL (Mcf/month)</u>		173,027	152,374	149,424	151,645	223,648	441,790	697,968	861,911	813,860	707,543	458,538	261,181	5,092,908
16	Gas Charge per Mcf	\$4.57	\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
17	Gas Costs		\$791,493	\$697,022	\$688,942	\$699,179	\$1,031,159	\$2,011,734	\$3,178,270	\$3,924,798	\$3,706,264	\$3,222,106	\$2,088,151	\$1,261,999	\$23,301,116
18															
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>														
20	FIRM BILLS	\$45.00	205	193	211	188	194	181	200	201	169	234	197	193	2,366
21	Sales: 1-300	1.5800	9,590	8,582	11,303	10,102	11,349	22,690	36,089	42,580	34,344	51,216	24,163	13,009	275,016
22	Sales: 301-15000	1.0100	5,630	4,040	10,301	9,615	7,090	19,648	46,087	66,501	54,557	81,451	20,128	5,983	331,031
23	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
24	<u>CLASS TOTAL (Mcf/month)</u>		15,220	12,622	21,603	19,717	18,439	42,338	82,176	109,081	88,901	132,667	44,291	18,993	606,048
25	Gas Charge per Mcf	\$4.57	\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
26	Gas Costs		\$69,622	\$57,737	\$99,606	\$90,907	\$85,017	\$192,791	\$374,197	\$496,711	\$404,847	\$604,157	\$201,700	\$91,771	\$2,769,062
27															
28	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>														
29	FIRM BILLS	\$45.00	1,563	1,563	1,507	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	18,647
30	Sales: 1-300	1.5800	27,062	23,259	21,072	23,078	36,288	81,699	122,674	139,896	127,407	118,842	82,030	41,571	844,879
31	Sales: 301-15000	1.0100	5,498	4,677	5,862	5,066	9,669	14,186	30,284	50,750	45,464	42,577	14,958	11,079	240,068
32	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
33	<u>CLASS TOTAL (Mcf/month)</u>		32,560	27,935	26,935	28,143	45,956	95,885	152,958	190,647	172,871	161,419	96,988	52,651	1,084,947
34	Gas Charge per Mcf	\$4.57	\$4.57	\$4.57	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.55	\$4.83	
35	Gas Costs		\$148,942	\$127,787	\$124,185	\$129,759	\$211,887	\$436,620	\$696,508	\$868,129	\$787,244	\$735,091	\$441,678	\$254,403	\$4,962,235
36															
37	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>														
38	INT BILLS	375.00	2	2	2	2	2	2	3	4	3	3	4	2	31
39	Sales: 1-15000	0.8900	21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,141
40	Sales: Over 15000	0.6000	0	0	0	0	0	0	0	0	0	0	0	0	1
41	<u>CLASS TOTAL (Mcf/month)</u>		21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,142
42	Gas Charge per Mcf	\$3.30	\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
43	Gas Costs		\$68	\$27	\$85	\$98	\$233	\$756	\$8,799	\$8,826	\$8,150	\$10,229	\$5,672	\$185	\$43,128
44															

EXHIBIT GLS-7

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAY, 31 2017
PROPOSED RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	375.00	8	8	8	7	10	10	8	11	9	9	10	8	106
47	Sales: 1-15000	0.8900	36,084	16,516	18,609	11,153	28,243	13,058	22,605	27,711	19,942	34,783	23,586	39,729	292,019
48	Sales: Over 15000	0.6000	0	0	0	0	0	0	2,200	3,796	0	15,609	0	2,015	23,621
49	<u>CLASS TOTAL (Mcf/month)</u>		36,084	16,516	18,609	11,153	28,243	13,058	24,805	31,507	19,942	50,392	23,586	41,744	315,639
50	Gas Charge per Mcf	\$3.30	\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
51	Gas Costs		\$119,032	\$54,481	\$62,060	\$37,195	\$94,188	\$42,833	\$81,367	\$103,351	\$65,423	\$165,318	\$77,375	\$148,551	\$1,051,174
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	375.00	123	123	123	123	123	123	123	123	123	123	123	123	1,476
55	Trans Admin Fee		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	\$72,600
56	EFM Fee		6,175	6,175	6,200	6,025	6,025	6,050	6,050	6,050	6,050	6,050	6,075	6,075	\$73,000
57	Parking Fee		31	34	31	40	42	116	143	174	183	70	23	26	\$913
58	Firm Transport: 1-300	1.5800	34,136	33,819	34,474	34,611	36,171	36,744	36,730	36,900	36,900	36,900	35,971	35,254	428,610
59	Firm Transport: 301-15000	1.0100	392,796	381,594	397,247	392,460	449,304	549,285	558,687	639,686	636,082	555,421	438,789	409,871	5,801,222
60	Firm Transport: Over 1500	0.7228	65,829	74,931	67,026	73,201	90,281	102,454	109,679	154,499	142,476	114,386	79,183	68,092	1,142,037
61	<u>CLASS TOTAL (Mcf/month)</u>		492,761	490,344	498,747	500,272	575,756	688,483	705,096	831,085	815,458	706,707	553,943	513,217	7,371,869
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	1.1850	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.7575	0	0	0	0	0	2,728	2,728	2,728	2,728	2,342	0	0	13,254
66	Firm Transport: Over 15000	0.5421	15,917	14,559	14,845	12,932	13,935	16,096	12,868	20,840	16,808	16,256	18,323	17,135	190,514
67	<u>CLASS TOTAL (Mcf/month)</u>		15,917	14,559	14,845	12,932	13,935	18,824	15,596	23,568	19,536	18,698	18,323	17,135	203,768
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	375.00	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,500	3,650	3,675	3,200	3,300	3,300	3,300	3,300	3,325	3,325	3,325	3,600	\$40,800
73	Parking Fee		402	230	311	346	318	282	379	323	227	303	315	248	\$3,684
74	Interrupt Transport: 1-15000	0.8900	429,475	388,379	413,453	408,790	466,856	483,708	481,947	484,717	471,016	465,642	452,077	436,031	5,382,092
75	Interrupt Transport: Over 15000	0.6000	176,643	177,313	214,564	195,121	229,216	238,740	236,537	287,540	247,496	269,084	192,680	197,844	2,662,779
76	<u>CLASS TOTAL (Mcf/month)</u>		606,118	565,692	628,017	603,911	696,072	722,448	718,484	772,257	718,512	734,726	644,757	633,875	8,044,870
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	350.00	15	15	15	15	15	15	15	15	15	15	15	15	180
80	Trans Admin Fee		750	750	750	750	750	750	750	750	750	750	750	750	\$9,000
81	EFM Fee		700	700	700	700	700	700	700	700	700	700	700	700	\$8,400
82	Parking Fee		7,315	4,248	8,167	5,303	4,010	11,880	13,348	9,688	7,008	8,231	4,601	8,005	\$91,803
83	Transported Volumes	Various	1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
84	Charges for Transport Volumes		184,229	187,733	192,587	185,354	202,793	206,978	215,502	235,901	228,103	212,926	203,658	190,762	\$2,446,525
85	<u>CLASS TOTAL (Mcf/month)</u>		1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$53,147	\$52,352	\$49,875	\$61,445	\$120,749	\$125,695	\$56,798	\$53,861	\$48,764	\$61,274	\$55,115	\$56,750	\$795,825
89	Late Payment Fees		\$66,310	\$50,409	\$46,388	\$45,638	\$46,490	\$61,457	\$102,214	\$149,116	\$177,196	\$163,175	\$151,936	\$101,931	\$1,162,259
90															
91	TOTAL GROSS PROFIT		\$5,839,565	\$5,595,659	\$5,590,083	\$5,563,736	\$6,247,443	\$7,753,026	\$9,419,465	\$10,603,897	\$9,819,736	\$10,037,332	\$7,796,297	\$6,471,060	\$90,737,298
92	Gas Costs		\$2,140,178	\$1,707,173	\$1,738,764	\$1,745,989	\$3,066,454	\$6,878,479	\$11,441,517	\$14,355,315	\$13,250,777	\$12,020,888	\$7,112,665	\$3,919,261	\$79,377,461
93	TOTAL REVENUE		\$7,979,743	\$7,302,831	\$7,328,847	\$7,309,725	\$9,313,897	\$14,631,504	\$20,860,982	\$24,959,212	\$23,070,512	\$22,058,220	\$14,908,962	\$10,390,322	\$170,114,759

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-28
Page 1 of 2

REQUEST:

Refer to the Smith Testimony, page 9, lines 16-20, and to the attachment to Atmos's response to Staffs First Request, Item 27, which shows, among other things, average customers by class for the five years 2010 through 2014. The first sentence of the testimony reads, "Based on the net average annual customer growth over the past three years, I forecasted residential customer growth of 400 per year." The attachment shows the average numbers of residential customers increasing by roughly 900 per year for the last three calendar years shown, 2012, 2013, and 2014, with averages of 156,159, 157,010, and 157,922, respectively. However, the average shown for the base period is only 153,903, while for the test period it is only 154,258.

- a. Explain in detail why the average numbers of customers for the base period and test period do not build upon the averages for the three calendar years.
- b. Explain why the forecasted growth in residential customers is 400 based on "the net average annual customer growth over the past three years" when the average customer growth shown in the attachment is approximately 900 per year.
- c. Provide the average number of customers by class for calendar year 2015.

RESPONSE:

- a) Please see the Company's supplemental response to Staff DR No. 1-27. The statement in Gary Smith's Direct Testimony, page 9, lines 16-20, was based on review of average customer counts for the past three fiscal years. The supporting information can be found in Attachment 52 to the Company's response to Staff DR No. 1-59. The Company has produced Attachment 1 to more clearly show the trends relied upon to estimate annual residential growth of 400. Note that the service to customers in the City of Livermore were adjusted out of the comparison so that the normal growth rates were not distorted by this one time addition.
- b) Please see the response to subpart (a).
- c) The average number of customers by class for calendar year 2015 are as follows:

Residential	155,600
Commercial	17,334
Industrial	202
Public Authority	1,550

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-28
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-28_Att2 - FY Average Customers.xls, 1 Page.

Respondent: Gary Smith

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2015-00343
Revenue Statistics
Base Period: Twelve Months Ended February 29, 2016
Response to Staff Request 2-28

Line No.	Description	Fiscal 2012	Fiscal 2013	Fiscal 2014	Fiscal 2015	3 Year Average Growth
1	Average Number of Customer by Class:					
2	Residential	153,931	155,082	155,641	155,559	
3	Commercial	17,317	17,455	17,340	17,329	
4	Industrial	200	198	192	198	
5	Public Authority & Other	1,575	1,577	1,565	1,553	
6	Total	173,023	174,312	174,738	174,639	
7	Adjustment for Livermore Addition Residential		(350)	(350)	(350)	
8	Adjusted Average Residential Customers:	153,931	154,732	155,291	155,209	
9	Annual Growth		801	559	(82)	426

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-29
Page 1 of 2

REQUEST:

Refer to the Smith Testimony, pages 14-16.

- a. Describe all developments regarding replacement contracts for special contract customers since the filing of the testimony.
- b. With regard to the special contracts that are the subject of Case No. 2016-00052,2 confirm that all of the proposed contracts are replacement contracts as described in the testimony.
- c. The Smith Testimony states on page 15, lines 8-11 , that two special contract customers will revert to a tariff rate. State to what tariff(s) they will revert.
- d. The Smith Testimony indicates on page 15, lines 17-18, that four special contracts will not be renegotiated. State whether the remaining 11 special contracts are subject to replacement.

RESPONSE:

- a) Seven special contract customers have executed replacement agreements, changing their special contract rates. These seven special contracts have been filed with the Commission and are now being reviewed in Case No. 2016-00052 (see the response to subpart (b)). Special contracts were terminated with two customers who agreed to convert to T-3 tariff service (see the response to subpart (c)).

Termination notices have also been provided to seven additional customers. Four of these customers appear to warrant a special contract rate higher than their current special contract rate according to the Company's assessment of their bypass alternative. We are in various stages of negotiations with each of these four customers. Three customers where there is, as stated in Mr. Smith's testimony, insufficient cause to re-open the special contract rates, have been served termination notice as well. Although the current rates may be appropriate, we are engaging in discussions with each of these three customers to better assess their circumstances and validate the appropriate rate necessary to dissuade their consideration of bypassing our service.

- b) Yes, confirmed. The special contracts that are the subject of Case No. 2016-00052 are all replacement contracts as described in Mr. Smith's testimony.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-29
Page 2 of 2

- c) Each of these customers have reverted to the T-3 tariff rates. One did so effective December 1, 2015 and the other effective January 1, 2015. This shift from their former special contract rate to T-3 service was reflected in the adjusted revenues in this rate case filing.

- d) That is correct. The Company continues to assess three of the four customers where there is, as stated in Mr. Smith's testimony, insufficient cause to re-open the special contract rates.

Respondent: Gary Smith

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-30
Page 1 of 1

REQUEST:

Refer to the Smith Testimony, page 17, lines 12-14. State what periods of time are used to calculate average HDD as the basis for normal weather in the other jurisdictions in which Atmos operates.

RESPONSE:

As stated in Mr. Smith's testimony, the 10-year average method is used in the Company's Mid-Tex and West Texas divisions, which represent more than half of Atmos Energy's entire customer base.

The Company's two Louisiana jurisdictions, TransLa and Louisiana Gas Service, both employ an 8-year average for weather normalization adjustments.

Virginia, Tennessee and Mississippi all use a 30-year average of HDDs to determine their normal HDDs.

In all instances noted above, the average HDDs are updated each time rates are adjusted; and in many instances these preceding jurisdictions employ annual comprehensive rate review mechanisms.

Lastly, Colorado and Kansas rely on published NOAA 30-year normal HDDs, which are updated only once each decade by NOAA.

Respondent: Gary Smith

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 2
Question No. 2-31
Page 1 of 1

REQUEST:

Provide the exhibits to the Smith Testimony in Excel spreadsheet format, with all cells unprotected, and with individual formulae or equations accessible in all cells so the calculations can be followed.

RESPONSE:

Please see Attachment 1 through Attachment 8 for Mr. Smith's exhibits GLS-1 through GLS-8 in Excel format.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-31_Att 1 - 2015-00343 Smith Exhibit GLS-1.xlsx, 2 Pages

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-31_Att 2 - 2015-00343 Smith Exhibit GLS-2.xlsx, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_2-31_Att 3 - 2015-00343 Smith Exhibit GLS-3.xlsx, 2 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_2-31_Att 4 - 2015-00343 Smith Exhibit GLS-4.xlsx, 3 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_2-31_Att 5 - 2015-00343 Smith Exhibit GLS-5.xlsx, 2 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Staff_2-31_Att 6 - 2015-00343 Smith Exhibit GLS-6.xlsx, 1 Page.

ATTACHMENT 7 - Atmos Energy Corporation, Staff_2-31_Att 7 - 2015-00343 Smith Exhibit GLS-7.xlsx, 2 Pages.

ATTACHMENT 8 - Atmos Energy Corporation, Staff_2-31_Att 8 - 2015-00343 Smith Exhibit GLS-8.xlsx, 4 Pages.

Respondent: Gary Smith

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY DATA
 Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS	151,012	152,519	152,394	157,920	157,873	141,181	175,369	158,239	156,709	156,293	154,293	151,835	1,865,637		\$18.65	\$34,794,130
3	Sales: 1-300	172,952	237,170	872,329	1,632,377	2,213,489	1,817,295	2,409,615	840,794	329,076	196,517	157,912	174,979		11,054,506	1.3180	14,569,839
4	Sales: 301-15000	52	1,321	313	91	223	210	152	110	0	0	271	0		2,743	0.8800	2,414
5	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
6	CLASS TOTAL (Mcf/month)	173,004	238,492	872,642	1,632,468	2,213,712	1,817,504	2,409,768	840,904	329,076	196,517	158,183	174,979	1,865,637	11,057,249		\$49,366,383
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	17,239	17,099	16,768	207,856		48.44	\$10,068,545
10	Sales: 1-300	144,788	166,489	350,892	624,545	846,416	737,312	874,770	354,979	173,190	137,404	129,448	140,182		4,680,415	1.3180	6,168,787
11	Sales: 301-15000	37,810	72,797	39,604	77,850	126,411	104,750	129,382	45,142	24,770	12,567	11,533	20,636		703,252	0.8800	618,861
12	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
13	CLASS TOTAL (Mcf/month)	182,699	239,286	390,496	702,395	972,827	842,062	1,004,152	400,122	197,960	149,971	140,981	160,817	207,856	5,383,667		\$16,856,193
14																	
15	<u>FIRM INDUSTRIAL (Rate G-1)</u>																
16	FIRM BILLS	189	195	181	200	201	169	234	197	193	205	193	211	2,368		\$48.44	\$114,706
17	Sales: 1-300	10,402	11,649	22,690	36,089	42,580	34,344	51,216	24,163	13,009	9,590	8,582	11,303		275,616	1.3180	363,262
18	Sales: 301-15000	9,910	7,278	19,548	46,087	66,501	54,557	81,451	20,128	5,983	5,630	4,040	10,301		331,513	0.8800	291,732
19	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
20	CLASS TOTAL (Mcf/month)	20,311	18,927	42,338	82,176	109,081	88,901	132,667	44,291	18,993	15,220	12,622	21,603	2,368	607,130		\$769,700
21																	
22	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
23	FIRM BILLS	1,644	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,560	1,563	1,563	1,507	18,647		\$48.44	\$903,261
24	Sales: 1-300	28,081	34,565	73,109	123,433	153,800	130,234	166,998	74,352	39,503	25,577	21,534	22,693		893,878	1.3180	1,178,131
25	Sales: 301-15000	6,164	9,210	12,694	30,471	55,794	46,472	59,830	13,558	10,528	5,196	4,330	6,313		260,560	0.8800	229,292
26	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
27	CLASS TOTAL (Mcf/month)	34,244	43,775	85,803	153,904	209,594	176,706	226,829	87,909	50,031	30,773	25,864	29,006	18,647	1,154,437		\$2,310,684
28																	
29	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>																
30	INT BILLS	2	2	2	3	4	3	3	4	2	2	2	2	31		395.56	\$12,262
31	Sales: 1-15000	29	70	230	2,682	2,691	2,484	3,118	1,729	52	21	8	26		13,140	0.8077	10,613
32	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.5419	0
33	CLASS TOTAL (Mcf/month)	29	70	230	2,682	2,691	2,484	3,118	1,729	52	21	8	26	31	13,140		\$22,876
34																	
35	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>																
36	INT BILLS	6	9	9	7	10	8	8	9	7	7	7	7	94		395.56	\$37,183
37	Sales: 1-15000	15,017	31,795	16,457	22,605	27,711	20,932	36,094	24,263	36,729	34,982	17,219	19,609		303,412	0.8077	245,066
38	Sales: Over 15000	7,136	8,448	8,601	19,200	21,796	14,010	27,298	13,323	18,015	11,102	7,297	0		156,226	0.5419	84,659
39	CLASS TOTAL (Mcf/month)	22,153	40,243	25,058	41,805	49,507	34,942	63,392	37,586	54,744	46,084	24,516	19,609	94	459,638		\$366,907
40																	
41	<u>TRANSPORTATION (T-4)</u>																
42	TRANSPORTATION BILLS	120	120	121	121	121	121	121	121	121	121	121	122	1,451		390.12	\$566,064
43	Trans Admin Fee	\$5,900	\$5,900	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$5,950	\$6,000				71,350
44	EFM Fee	\$5,800	\$5,800	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900	\$5,925	\$5,925	\$6,025	\$6,025	\$6,125				71,125
45	Parking Fee	\$40	\$42	\$116	\$143	\$174	\$183	\$70	\$23	\$26	\$31	\$34	\$31				913
46	Firm Transport: 1-300	33,711	35,271	36,144	36,130	36,300	36,300	36,300	35,371	34,654	33,536	33,219	33,887		420,823	1.4401	606,027
47	Firm Transport: 301-15000	377,286	435,433	539,586	547,372	630,421	627,283	545,221	424,456	394,775	377,983	365,566	381,547		5,646,929	0.9615	5,429,522
48	Firm Transport: Over 15000	82,133	100,216	114,550	118,547	159,398	147,487	114,386	79,183	68,092	65,829	74,931	67,026		1,191,778	0.6774	807,310
49	CLASS TOTAL (Mcf/month)	493,130	670,920	690,280	702,049	826,119	811,070	695,907	539,010	497,521	477,346	473,716	482,460	1,451	7,259,530		\$7,552,312
50																	
51	<u>ECONOMIC DEV RIDER (EDR)</u>																
52	Firm Transport: 1-300	0	0	0	0	0	0	0	0	0	0	0	0		0	0.9885	\$0
53	Firm Transport: 301-15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6600	0
54	Firm Transport: Over 15000	0	0	0	0	11,941	7,797	12,256	14,323	13,135	11,917	10,559	10,845		92773	0.4650	43,139
55	CLASS TOTAL (Mcf/month)	0	0	0	0	11,941	7,797	12,256	14,323	13,135	11,917	10,559	10,845		92773		\$43,139
56																	

57	<u>TRANSPORTATION (T-3)</u>																
58	TRANSPORTATION BILLS													833	388.79	\$323,862	
59	69	69	69	69	69	70	70	70	70	69	69	70					
59	Trans Admin Fee	\$3,450	\$3,450	\$3,450	\$3,450	\$3,500	\$3,500	\$3,500	\$3,500	\$3,450	\$3,450	\$3,500				41,650	
60	EFM Fee	\$3,050	\$3,150	\$3,150	\$3,150	\$3,250	\$3,250	\$3,250	\$3,525	\$3,350	\$3,500	\$3,600				39,375	
61	Parking Fee	\$346	\$318	\$282	\$379	\$323	\$227	\$303	\$315	\$248	\$402	\$230	\$311			3,684	
62	Interrupt Transport: 1-15000	383,113	438,287	453,188	456,921	457,478	443,700	443,522	429,100	418,119	406,060	369,087	397,892	5,094,467	0.8770	4,467,848	
63	Interrupt Transport: Over 15000	180,121	225,209	234,740	232,537	282,676	241,360	262,807	188,680	193,844	172,643	173,313	210,554	2,598,494	0.5884	1,528,954	
64	CLASS TOTAL (Mc/month)	563,234	663,496	687,928	689,458	740,154	685,060	706,329	617,780	609,963	578,703	542,400	608,456	833	7,692,961	\$6,405,372	
65																	
66	<u>SPECIAL CONTRACTS</u>																
66	TRANSPORTATION BILLS													204	350.00	\$71,400	
68	Trans Admin Fee	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850			10,200	
69	EFM Fee	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850				10,200	
70	Parking / Pooling Fees	\$5,303	\$4,010	\$11,880	\$13,348	\$9,688	\$7,008	\$8,231	\$4,601	\$8,005	\$7,315	\$4,248	\$8,167			91,803	
71	Transported Volumes	1,163,394	1,252,290	1,301,966	1,320,251	1,381,425	1,291,172	1,364,999	1,289,881	1,279,436	1,147,590	1,255,199	1,330,081	15,377,684	Various		
72	Charges for Transport Volumes	\$113,406	\$121,788	\$127,479	\$127,889	\$138,552	\$134,255	\$133,160	\$127,851	\$122,523	\$113,788	\$119,249	\$123,501			1,503,442	
73	CLASS TOTAL (Mc/month)	1,163,394	1,252,290	1,301,966	1,320,251	1,381,425	1,291,172	1,364,999	1,289,881	1,279,436	1,147,590	1,255,199	1,330,081	204	15,377,684	\$1,667,045	

ATMOS ENERGY CORPORATION - KENTUCKY
SUMMARY OF REVENUE AT PRESENT RATES
TEST YEAR ENDING MAY, 31 2017

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 08/31/2015				Forward-looking Adjustments To Test Year		Total Test Year Volumes (i)	Present Margin (j)	Present Revenue (k)	
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 2005-2015) (d)	Total Volumes (e)	Customer Growth Forecast (f)				Conservation & Efficiency Adjustments (g)
1	<u>Sales</u>											
2	Firm Sales (G-1)	Customer Chrg	1,865,637					8,400		\$18.65	\$34,950,790	
3		Customer Chrg	228,871		(2)					48.44	11,086,414	
4		0 - 300		16,904,416	2,143	(1,064,447)	15,842,112	51,505	0	15,893,617	1.3180	20,947,787
5		301 - 15,000		1,298,067	(3,225)	(68,733)	1,226,109	0	0	1,226,109	0.8800	1,078,976
6		Over 15,000		0	0	0	0	0	0	-	0.6200	0
7	Interruptible Sales (G-2)	Customer Chrg	125		12						395.56	54,192
8		0 - 15,000		316,552	(11,394)		305,158			305,158	0.8077	246,476
9		Over 15,000		156,226	(132,606)		23,620			23,620	0.5419	12,800
10												
11	<u>Transportation</u>											
12	Customer Charges (T-4)	Customer Chrg	1,451		25						390.12	575,817
13	Customer Charges (T-3)	Customer Chrg	833		19						388.79	331,249
14	Customer Charges (SpK)	Customer Chrg	204		(24)						350.00	63,000
15	Transp. Adm. Fee	Customer Chrg	2,464		20						50.00	124,200
16	Parked Volumes [1]			963,991	0						0.10	96,399
17	EFM Charges										Various	122,200
18	Firm Transportation (T-4)	0 - 300		420,823	7,787		428,610			428,610	1.4401	617,241
19		301 - 15,000		5,646,929	154,293		5,801,222			5,801,222	0.9615	5,577,875
20		Over 15,000		1,191,778	(49,741)		1,142,037			1,142,037	0.6774	773,616
21	Economic Dev Rider (EDR)	301 - 15,000		0	13,254		13,254			13,254	0.6600	8,748
22		Over 15,000		92,773	97,741		190,514			190,514	0.4650	88,589
23	Interruptible Transportation (T-3)	0 - 15,000		5,094,467	287,624		5,382,091			5,382,091	0.8770	4,720,094
24		Over 15,000		2,598,494	64,284		2,662,778			2,662,778	0.5884	1,566,779
25	Total Special Contracts [2]			15,377,684	(996,628)		14,381,056			14,381,056	Various	1,456,880
26	Special Contract Reformations										Various	989,646
27	Total Tariff		2,097,121	49,098,209	(566,468)	(1,133,180)	47,398,561	59,905	0	47,450,066		85,489,767
28												
29	Other Revenues											795,825
30	Late Payment Fees											1,140,887
31	Total Gross Profit											87,426,480
32												
33	Gas Costs											79,378,177
34												
35	Total Revenue											\$ 166,804,656
36												
37	[1] Parked Volumes not included in Total Deliveries.											
38	[2] Based on confidential information.											

EXHIBIT GLS-3

ATMOS ENERGY CORPORATION - KENTUCKY
VOLUME AND CONTRACT ADJUSTMENTS
Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		48.44	\$0
3	Sales: 1-300	52	1,321	313	91	223	210	152	110	0	0	271	0		2,743	1.3180	3,615
4	Sales: 301-15000	(52)	(1,321)	(313)	(91)	(223)	(210)	(152)	(110)	0	0	(271)	0		(2,743)	0.8800	(2,414)
5	Sales: Over 15000						0								0	0.6200	0
6	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$1,201
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS															48.44	\$0
10	Sales: 1-300															1.3180	0
11	Sales: 301-15000															0.8800	0
12	Sales: Over 15000															0.6200	0
13	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
14																	
15	<u>FIRM INDUSTRIAL (Rate G-1)</u>																
16	FIRM BILLS	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(2)		48.44	(\$97)
17	Sales: 1-300	(300)	(300)	0	0	0	0	0	0	0	0	0	0		(600)	1.3180	(791)
18	Sales: 301-15000	(294)	(188)	0	0	0	0	0	0	0	0	0	0		(482)	0.8800	(424)
19	Sales: Over 15000	0	0	0	0	0	0	0	0	0	0	0	0		0	0.6200	0
20	CLASS TOTAL (Mcf/month)	(594)	(488)	0	0	0	0	0	0	0	0	0	0	(2)	(1,082)		(\$1,312)
21																	
22	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
23	FIRM BILLS															48.44	\$0
24	Sales: 1-300														0	1.3180	0
25	Sales: 301-15000														0	0.8800	0
26	Sales: Over 15000														0	0.6200	0
27	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
28																	
29	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>																
30	INT BILLS															395.56	\$0
31	Sales: 1-15000														0	0.8077	0
32	Sales: Over 15000														0	0.5419	0
33	CLASS TOTAL (Mcf/month)	0	0	0	0	0	0	0	0	0	0	0	0	0	0		\$0
34																	
35	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>																
36	INT BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12		395.56	\$4,747
37	Sales: 1-15000	(3,864)	(3,552)	(3,399)	0	0	(990)	(1,311)	(677)	3,000	1,102	(703)	(1,000)		(11,394)	0.8077	(9,203)
38	Sales: Over 15000	(7,136)	(8,448)	(8,601)	(17,000)	(18,000)	(14,010)	(11,689)	(13,323)	(16,000)	(11,102)	(7,297)	0		(132,606)	0.5419	(71,859)
39	CLASS TOTAL (Mcf/month)	(11,000)	(12,000)	(12,000)	(17,000)	(18,000)	(15,000)	(13,000)	(14,000)	(13,000)	(10,000)	(8,000)	(1,000)	12	(144,000)		(\$76,315)

EXHIBIT GLS-3

ATMOS ENERGY CORPORATION - KENTUCKY
 VOLUME AND CONTRACT ADJUSTMENTS
 Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
40																	
41	<u>TRANSPORTATION (T-4)</u>																
42	TRANSPORTATION BILLS	3	3	2	2	2	2	2	2	2	2	2	1	25		390.12	\$9,753
43	Trans Admin Fee	\$150	\$150	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$50				1,250
44	EFM Fee	\$225	\$225	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$75				1,875
45	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
46	Firm Transport: 1-300	900	900	600	600	600	600	600	600	600	600	600	587		7,787	1.4401	11,214
47	Firm Transport: 301-15000	15,174	13,871	9,699	11,315	9,265	8,799	10,200	14,333	15,096	14,813	16,028	15,700		154,293	0.9615	148,353
48	Firm Transport: Over 1500	(8,932)	(9,935)	(12,096)	(8,868)	(4,899)	(5,011)	0	0	0	0	0	0		(49,741)	0.6774	(33,695)
49	<u>CLASS TOTAL (Mcf/month)</u>	<u>7,142</u>	<u>4,836</u>	<u>(1,797)</u>	<u>3,047</u>	<u>4,966</u>	<u>4,388</u>	<u>10,800</u>	<u>14,933</u>	<u>15,696</u>	<u>15,413</u>	<u>16,628</u>	<u>16,287</u>	<u>25</u>	<u>112,339</u>		<u>\$138,750</u>
50																	
51	<u>ECONOMIC DEV RIDER (EDR)</u>																
52	Firm Transport: 1-300	0	0	0	0	0	0	0	0	0	0	0	0		0	0.9885	\$0
53	Firm Transport: 301-15000	0	0	2,728	2,728	2,728	2,728	2,342	0	0	0	0	0		13,254	0.6600	8,748
54	Firm Transport: Over 15000	12,932	13,935	16,096	12,868	8,899	9,011	4,000	4,000	4,000	4,000	4,000	4,000		97,741	0.4650	45,450
55	<u>CLASS TOTAL (Mcf/month)</u>	<u>12,932</u>	<u>13,935</u>	<u>18,824</u>	<u>15,596</u>	<u>11,627</u>	<u>11,739</u>	<u>6,342</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>		<u>110,995</u>		<u>\$54,197</u>
56																	
57	<u>TRANSPORTATION (T-3)</u>																
58	TRANSPORTATION BILLS	2	2	2	2	2	1	1	1	1	2	2	1	19		388.79	\$7,387
59	Trans Admin Fee	\$100	\$100	\$100	\$100	\$100	\$50	\$50	\$50	\$50	\$100	\$100	\$50				950
60	EFM Fee	\$150	\$150	\$150	\$150	\$150	\$75	\$75	\$75	\$75	\$150	\$150	\$75				1,425
61	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
62	Interrupt Transport: 1-15000	25,677	28,569	30,520	25,026	27,239	27,316	22,120	22,977	19,912	23,415	19,292	15,561		287,624	0.8770	252,246
63	Interrupt Transport: Over 15000	15,000	4,007	4,000	4,000	4,864	6,136	6,277	4,000	4,000	4,000	4,000	4,000		64,284	0.5884	37,825
64	<u>CLASS TOTAL (Mcf/month)</u>	<u>40,677</u>	<u>32,576</u>	<u>34,520</u>	<u>29,026</u>	<u>32,103</u>	<u>33,452</u>	<u>28,397</u>	<u>26,977</u>	<u>23,912</u>	<u>27,415</u>	<u>23,292</u>	<u>19,561</u>	<u>19</u>	<u>351,908</u>		<u>\$299,633</u>
65																	
66	<u>SPECIAL CONTRACTS</u>																
67	TRANSPORTATION BILLS	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)		350.00	(\$8,400)
68	Trans Admin Fee	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)	(\$100)				(1,200)
69	EFM Fee	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)				(1,800)
70	Parking Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				0
71	Transported Volumes	(42,677)	(90,569)	(88,766)	(55,671)	(24,910)	38,229	(83,077)	(125,001)	(160,917)	(38,416)	(129,292)	(195,561)		(996,628)	Various	
72	Charges for Transport Volumes	71,948	81,005	79,499	87,613	97,349	93,848	79,766	75,807	68,239	70,441	68,484	69,086				943,083
73	<u>CLASS TOTAL (Mcf/month)</u>	<u>(42,677)</u>	<u>(90,569)</u>	<u>(88,766)</u>	<u>(55,671)</u>	<u>(24,910)</u>	<u>38,229</u>	<u>(83,077)</u>	<u>(125,001)</u>	<u>(160,917)</u>	<u>(38,416)</u>	<u>(129,292)</u>	<u>(195,561)</u>	<u>(24)</u>	<u>(996,628)</u>		<u>\$931,683</u>

ATMOS ENERGY CORPORATION - KENTUCKY
 WEATHER ADJUSTMENT - BASE NOAA 2005-2015
 Reference Period - Twelve Months Ending 08/31/2015

Line No.	Class of Customers	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)	Number Of Bills (m)	Mcf (n)	Rate (o)	Total Revenue (p)
1	<u>RESIDENTIAL (Rate G-1)</u>																
2	FIRM BILLS													0		\$18.65	\$0
3	Sales: 1-300	(2,812)	98,516	57,252	(19,582)	(318,476)	33,832	(788,181)	61,440	85,860	19,904	9,735	(9,735)		(772,247)	1.3180	(1,017,822)
4	Sales: 301-15000														0	0.8800	0
5	Sales: Over 15000														0	0.6200	0
6	<u>CLASS TOTAL (Mcf/month)</u>	<u>(2,812)</u>	<u>98,516</u>	<u>57,252</u>	<u>(19,582)</u>	<u>(318,476)</u>	<u>33,832</u>	<u>(788,181)</u>	<u>61,440</u>	<u>85,860</u>	<u>19,904</u>	<u>9,735</u>	<u>(9,735)</u>	<u>0</u>	<u>(772,247)</u>		<u>(\$1,017,822)</u>
7																	
8	<u>FIRM COMMERCIAL (Rate G-1)</u>																
9	FIRM BILLS													0		48.44	\$0
10	Sales: 1-300	(24,544)	(15,645)	50,884	17,319	(117,432)	(9,245)	(248,595)	39,066	45,046	19,702	10,461	(9,931)		(242,914)	1.3180	(320,161)
11	Sales: 301-15000	(6,410)	(6,841)	5,743	2,159	(17,538)	(1,313)	(36,768)	4,968	6,442	1,802	932	(1,462)		(48,286)	0.8800	(42,491)
12	Sales: Over 15000														0	0.6200	0
13	<u>CLASS TOTAL (Mcf/month)</u>	<u>(30,954)</u>	<u>(22,486)</u>	<u>56,627</u>	<u>19,478</u>	<u>(134,970)</u>	<u>(10,558)</u>	<u>(285,363)</u>	<u>44,034</u>	<u>51,488</u>	<u>21,504</u>	<u>11,393</u>	<u>(11,393)</u>	<u>0</u>	<u>(291,200)</u>		<u>(\$362,652)</u>
14																	
15	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>																
16	FIRM BILLS													0		-	\$0
17	Sales: 1-300	(5,003)	400	9,663	3,680	(17,985)	58	(46,154)	4,877	(104)	1,178	1,724	(1,620)		(49,285)	0.0000	0
18	Sales: 301-15000	(1,098)	107	1,678	909	(6,525)	21	(16,535)	889	(28)	239	347	(451)		(20,448)	0.0000	0
19	Sales: Over 15000														0	0.0000	0
20	<u>CLASS TOTAL (Mcf/month)</u>	<u>(6,101)</u>	<u>507</u>	<u>11,341</u>	<u>4,589</u>	<u>(24,510)</u>	<u>79</u>	<u>(62,689)</u>	<u>5,766</u>	<u>(132)</u>	<u>1,417</u>	<u>2,071</u>	<u>(2,071)</u>	<u>0</u>	<u>(69,733)</u>		<u>\$0</u>

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14 (a)	Oct-14 (b)	Nov-14 (c)	Dec-14 (d)	Jan-15 (e)	Feb-15 (f)	Mar-15 (g)	Apr-15 (h)	May-15 (i)	Jun-15 (j)	Jul-15 (k)	Aug-15 (l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	87	389	708	847	933	633	358	121	23	0	0
3	Calendar Normal HDDs	23	235	534	801	923	801	505	216	63	1	0	0
4													
5	RESIDENTIAL (Rate G-1)												
6													
7	Annual Customer Growth												
8	Annual Base Load Decline												
9	Annual Total Load Decline												
10													
11	Actual Constand Load	164,348	165,988	165,852	171,866	171,815	153,649	190,856	172,213	170,548	170,095	167,919	165,244
12	Actual Heat Load	8,656	72,504	706,790	1,460,602	2,041,897	1,663,856	2,218,912	668,691	158,528	26,422	(9,735)	9,735
13	Heat Load / Customer	0.057	0.475	4.638	9.249	12.934	11.785	12.653	4.226	1.012	0.169	(0.063)	0.064
14	Actual X Coefficient	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129
15	Product	0.0387	1.1213	5.0136	9.125	10.9165	12.0249	8.1584	4.6141	1.5595	0.2964	0	0
16	Base Load	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883	1.0883
17	Normal Usage / Customer	1.1270	2.2096	6.1019	10.2133	12.0048	13.1132	9.2467	5.7024	2.6478	1.3847	1.0883	1.0883
18	No. of Customers	151,012	152,519	152,394	157,920	157,873	141,181	175,369	158,239	156,709	156,293	154,293	151,835
19	Normalized Volumes	170,192	337,008	929,895	1,612,886	1,895,235	1,851,336	1,621,586	902,344	414,936	216,421	167,919	165,244
20	Actual Volumes	173,004	238,492	872,642	1,632,468	2,213,712	1,817,604	2,409,768	840,904	329,076	196,517	158,183	174,979
21	Normalized Volume Including Unbilled	209,113	627,936	1,214,694	1,802,178	2,049,880	1,611,153	1,332,275	612,736	297,792	172,110	167,919	165,244
22	Normalized Calendar Volumes	209,561	629,280	1,217,295	1,806,036	2,054,268	1,614,602	1,335,128	614,048	298,429	172,478	168,278	165,597
23													
24	Weather Adjustment	(2,812)	98,516	57,252	(19,582)	(318,476)	33,832	(788,181)	61,440	85,860	19,904	9,735	(9,735)
25													
26	Tier 1	(2,812)	98,516	57,252	(19,582)	(318,476)	33,832	(788,181)	61,440	85,860	19,904	9,735	(9,735)
27	Tier 2												
28	Tier 3												
29	Total	(2,812)	98,516	57,252	(19,582)	(318,476)	33,832	(788,181)	61,440	85,860	19,904	9,735	(9,735)
30													
31													

EXHIBIT GLS-4

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	87	389	708	847	933	633	358	121	23	0	0
3	Calendar Normal HDDs	23	235	534	801	923	801	505	216	63	1	0	0
4													
32	FIRM COMMERCIAL (Rate G-1)												
33													
34	Annual Customer Growth												
35	Annual Base Load Decline												
36	Annual Total Load Decline												
37													
38	Actual Constand Load	149,380	150,601	150,779	157,712	158,701	145,521	171,213	158,131	154,807	153,622	152,374	149,425
39	Actual Heat Load	33,219	88,685	239,717	544,683	814,126	696,540	832,939	241,991	43,153	(3,651)	(11,393)	11,393
40	Heat Load / Customer	1.982	5.248	14.168	30.777	45.714	42.654	43.353	13.637	2.484	(0.212)	(0.666)	0.679
41	Actual X Coefficient	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
42	Product	0.1351	3.9171	17.5144	31.8771	38.1355	42.0075	28.5003	16.1186	5.4479	1.0356	0	0
43	Base Load	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113	8,9113
44	Normal Usage / Customer	9.0464	12.8284	26.4257	40.7884	47.0468	50.9188	37.4116	25.0299	14.3592	9.9469	8.9113	8.9113
45	No. of Customers	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	17,239	17,099	16,768
46	Normalized Volumes	151,645	216,800	447,123	721,873	837,856	831,504	718,789	444,155	249,448	171,475	152,374	149,425
47	Actual Volumes	182,599	239,286	390,496	702,395	972,827	842,062	1,004,152	400,122	197,960	149,971	140,981	160,817
48	Normalized Volume Including Unbilled	166,739	329,414	557,585	795,979	898,795	734,452	608,062	330,705	204,083	154,398	152,374	149,425
49	Normalized Calendar Volumes	167,082	330,092	558,732	797,616	900,644	735,963	609,313	331,385	204,503	154,716	152,688	149,732
50													
51	Weather Adjustment	(30,954)	(22,486)	56,627	19,478	(134,970)	(10,558)	(285,363)	44,034	51,488	21,504	11,393	(11,393)
52													
53	Tier 1	(24,544)	(15,645)	50,884	17,319	(117,432)	(9,245)	(248,595)	39,066	45,046	19,702	10,461	(9,931)
54	Tier 2	(6,410)	(6,841)	5,743	2,159	(17,538)	(1,313)	(36,768)	4,968	6,442	1,802	932	(1,462)
55	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
56	Total	(30,954)	(22,486)	56,627	19,478	(134,970)	(10,558)	(285,363)	44,034	51,488	21,504	11,393	(11,393)
57													
58													

EXHIBIT GLS-4

Atmos Energy - Kentucky
Normalization Of Volumes For Weather
Reference Period - Twelve Months Ending 08/31/2015
(Weather Basis: 10-years ending 2015)

Line	Month	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Lagged Actual HDDs	8	75	456	723	936	877	902	307	123	31	0	0
2	Lagged Normal HDDs	3	87	389	708	847	933	633	358	121	23	0	0
3	Calendar Normal HDDs	23	235	534	801	923	801	505	216	63	1	0	0
4													
59	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>												
60													
61	Annual Customer Growth												
62	Annual Base Load Decline												
63	Annual Total Load Decline												
64													
65	Actual Constand Load	27,596	28,096	27,167	27,864	28,007	24,629	31,617	27,792	27,703	27,935	27,935	26,934
66	Actual Heat Load	9,549	15,679	58,636	126,040	181,587	152,077	195,212	60,117	22,328	2,838	(2,071)	2,071
67	Heat Load / Customer	4.306	9.974	38.576	80.847	115.882	110.361	110.351	38.660	14.405	1.815	(1.325)	1.374
68	Actual X Coefficient	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183	0.1183
69	Product	0.355	10.2962	46.0373	83.7902	100.2405	110.4184	74.9141	42.3685	14.3201	2.722	0	0
70	Base Load	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729	17,8729
71	Normal Usage / Customer	18,2279	28,1691	63,9102	101,6631	118,1134	128,2913	92,7870	60,2414	32,1930	20,5949	17,8729	17,8729
72	No. of Customers	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	1,563	1,563	1,507
73	Normalized Volumes	28,144	44,282	97,143	158,493	185,084	176,785	164,140	93,675	49,899	32,190	27,935	26,934
74	Actual Volumes	34,244	43,775	85,803	153,904	209,594	176,706	226,829	87,909	50,031	30,773	25,864	29,006
75	Normalized Volume Including Unbilled	31,799	71,816	123,227	175,652	199,178	155,258	137,342	67,543	39,260	28,120	27,935	26,934
76	Normalized Calendar Volumes	31,817	71,859	123,300	175,755	199,296	155,350	137,424	67,583	39,283	28,137	27,952	26,950
77													
78	Weather Adjustment	(6,101)	507	11,341	4,589	(24,510)	79	(62,689)	5,766	(132)	1,417	2,071	(2,071)
79													
80	Tier 1	(5,003)	400	9,663	3,680	(17,985)	58	(46,154)	4,877	(104)	1,178	1,724	(1,620)
81	Tier 2	(1,098)	107	1,678	909	(6,525)	21	(16,535)	889	(28)	239	347	(451)
82	Tier 3	-	-	-	-	-	-	-	-	-	-	-	-
83	Total	(6,101)	507	11,341	4,589	(24,510)	79	(62,689)	5,766	(132)	1,417	2,071	(2,071)

EXHIBIT GLS-5

ATMOS ENERGY CORPORATION - KENTUCKY
BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
TEST YEAR ENDING MAY, 31 2017
CURRENT RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
1	<u>RESIDENTIAL (Rate G-1)</u>														
2	FIRM BILLS	\$18.65	156,693	154,693	152,235	151,812	153,319	153,194	158,720	158,673	141,981	176,169	159,039	157,509	1,874,037
3	Sales: 1-300	1.3180	216,974	168,354	165,679	171,094	338,775	934,791	1,621,088	1,904,887	1,861,869	1,629,019	906,922	417,054	10,336,507
4	Sales: 301-15000	0.8800	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CLASS TOTAL (Mcf/month)		216,974	168,354	165,679	171,094	338,775	934,791	1,621,088	1,904,887	1,861,869	1,629,019	906,922	417,054	10,336,507
7	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
8	Gas Costs		\$992,972	\$770,463	\$763,593	\$788,549	\$1,561,372	\$4,256,583	\$7,381,644	\$8,673,924	\$8,485,723	\$7,424,476	\$4,133,419	\$2,016,006	\$47,248,724
9															
10	<u>FIRM COMMERCIAL (Rate G-1)</u>														
11	FIRM BILLS	48.44	17,239	17,099	16,768	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	207,856
12	Sales: 1-300	1.3180	157,106	139,909	130,251	120,244	150,844	401,776	641,864	728,984	728,067	626,175	394,045	218,235	4,437,501
13	Sales: 301-15000	0.8800	14,369	12,465	19,174	31,401	65,956	45,347	80,009	108,873	103,436	92,614	50,110	31,212	654,966
14	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CLASS TOTAL (Mcf/month)		171,475	152,374	149,424	151,645	216,800	447,123	721,873	837,857	831,504	718,789	444,156	249,448	5,092,467
16	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
17	Gas Costs		\$784,744	\$697,333	\$688,678	\$698,911	\$999,202	\$2,035,978	\$3,287,058	\$3,815,190	\$3,789,691	\$3,275,979	\$2,024,300	\$1,205,811	\$23,302,876
18															
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>														
20	FIRM BILLS	\$48.44	205	193	211	188	194	181	200	201	169	234	197	193	2,366
21	Sales: 1-300	1.3180	9,590	8,582	11,303	10,102	11,349	22,890	36,089	42,580	34,344	51,216	24,163	13,009	275,016
22	Sales: 301-15000	0.8800	5,630	4,040	10,301	9,615	7,090	19,648	46,087	66,501	54,557	81,451	20,128	5,983	331,031
23	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CLASS TOTAL (Mcf/month)		15,220	12,622	21,603	19,717	18,439	42,338	82,176	109,081	88,901	132,667	44,291	18,993	606,048
25	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
26	Gas Costs		\$69,653	\$57,762	\$99,568	\$90,873	\$84,984	\$192,787	\$374,190	\$496,701	\$405,176	\$604,648	\$201,863	\$91,809	\$2,770,014
27															
28	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>														
29	FIRM BILLS	\$48.44	1,563	1,563	1,507	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	18,647
30	Sales: 1-300	1.3180	26,755	23,259	21,072	23,078	34,966	82,772	127,113	135,814	130,292	120,845	79,228	39,399	844,592
31	Sales: 301-15000	0.8800	5,435	4,677	5,862	5,066	9,316	14,372	31,380	49,270	46,493	43,295	14,447	10,500	240,112
32	Sales: Over 15000	0.6200	0	0	0	0	0	0	0	0	0	0	0	0	0
33	CLASS TOTAL (Mcf/month)		32,190	27,935	26,935	28,143	44,282	97,144	158,493	185,084	176,785	164,140	93,675	49,899	1,084,704
34	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
35	Gas Costs		\$147,315	\$127,844	\$124,138	\$129,710	\$204,091	\$442,345	\$721,698	\$842,781	\$805,722	\$748,089	\$426,938	\$241,206	\$4,961,877
36															
37	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>														
38	INT BILLS	395.56	2	2	2	2	2	2	3	4	3	3	4	2	31
39	Sales: 1-15000	0.8077	21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,141
40	Sales: Over 15000	0.5419	0	0	0	0	0	0	0	0	0	0	0	0	1
41	CLASS TOTAL (Mcf/month)		21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,142
42	Gas Charge per Mcf	\$3.30	\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
43	Gas Costs		\$69	\$27	\$85	\$98	\$232	\$755	\$8,798	\$8,825	\$8,159	\$10,240	\$5,678	\$186	\$43,152
44															

EXHIBIT GLS-5

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
 TEST YEAR ENDING MAY, 31 2017
 CURRENT RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	395.56	8	8	8	7	10	10	8	11	9	9	10	8	106
47	Sales: 1-15000	0.8077	36,084	16,516	18,609	11,153	28,243	13,058	22,605	27,711	19,942	34,783	23,586	39,729	292,018
48	Sales: Over 15000	0.5419	0	0	0	0	0	0	2,200	3,796	0	15,609	0	2,015	23,621
49	CLASS TOTAL (Mcf/month)		36,084	16,516	18,609	11,153	28,243	13,058	24,805	31,507	19,942	50,392	23,586	41,744	315,639
50	Gas Charge per Mcf		\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
51	Gas Costs		\$119,097	\$54,511	\$62,023	\$37,172	\$94,132	\$42,829	\$81,359	\$103,341	\$65,492	\$165,493	\$77,457	\$148,626	\$1,051,533
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	\$390.12	123	123	123	123	123	123	123	123	123	123	123	123	1,476
55	Trans Admin Fee		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	\$72,600
56	EFM Fee		6,175	6,175	6,200	6,025	6,025	6,050	6,050	6,050	6,050	6,050	6,075	6,075	\$73,000
57	Parking Fee		31	34	31	40	42	116	143	174	183	70	23	26	\$913
58	Firm Transport: 1-300	1.4401	34,136	33,819	34,474	34,611	36,171	36,744	36,730	36,900	36,900	36,900	35,971	35,254	428,510
59	Firm Transport: 301-15000	0.9615	392,796	381,594	397,247	392,460	449,304	549,285	558,687	639,686	636,082	555,421	438,789	409,871	5,801,222
60	Firm Transport: Over 1500	0.6774	65,829	74,931	67,026	73,201	90,281	102,454	109,579	154,499	142,476	114,386	79,183	68,092	1,142,037
61	CLASS TOTAL (Mcf/month)		492,761	490,344	498,747	500,272	575,756	688,483	705,096	831,085	815,458	706,707	553,943	513,217	7,371,869
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	0.9885	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.6600	0	0	0	0	0	2,728	2,728	2,728	2,728	2,342	0	0	13,254
66	Firm Transport: Over 15000	0.4650	15,917	14,559	14,845	12,932	13,935	16,096	12,868	20,840	16,808	16,256	18,323	17,135	190,514
67	CLASS TOTAL (Mcf/month)		15,917	14,559	14,845	12,932	13,935	18,824	15,596	23,568	19,536	18,598	18,323	17,135	203,768
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	388.79	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,500	3,650	3,675	3,200	3,300	3,300	3,300	3,300	3,325	3,325	3,325	3,600	\$40,800
73	Parking Fee		402	230	311	346	318	282	379	323	227	303	315	248	\$3,684
74	Interrupt Transport: 1-15000	0.8770	429,475	388,379	413,453	408,790	466,856	483,708	481,947	484,717	471,016	465,642	452,077	436,031	5,382,092
75	Interrupt Transport: Over 15000	0.5884	176,643	177,313	214,564	195,121	229,216	238,740	236,537	287,540	247,496	269,084	192,680	197,844	2,662,779
76	CLASS TOTAL (Mcf/month)		606,118	565,692	628,017	603,911	696,072	722,448	718,484	772,257	718,512	734,726	644,757	633,875	8,044,870
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	350.00	15	15	15	15	15	15	15	15	15	15	15	15	180
80	Trans Admin Fee		750	750	750	750	750	750	750	750	750	750	750	750	\$9,000
81	EFM Fee		700	700	700	700	700	700	700	700	700	700	700	700	\$8,400
82	Parking Fee		7,315	4,248	8,167	5,303	4,010	11,880	13,348	9,688	7,008	8,231	4,601	8,005	\$91,803
83	Transported Volumes	Various	1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
84	Charges for Transport Volumes		184,229	187,733	192,587	185,354	202,793	206,978	215,502	235,901	228,103	212,926	203,658	190,762	\$2,446,525
85	CLASS TOTAL (Mcf/month)		1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$53,147	\$52,352	\$49,875	\$61,445	\$120,749	\$125,695	\$56,798	\$53,861	\$48,764	\$61,274	\$55,115	\$56,750	\$795,825
89	Late Payment Fees		\$64,359	\$50,431	\$46,693	\$45,925	\$46,254	\$58,212	\$99,268	\$148,252	\$168,155	\$162,432	\$152,013	\$98,892	\$1,140,887
90															
91	TOTAL GROSS PROFIT		\$5,809,922	\$5,597,374	\$5,589,634	\$5,563,687	\$6,141,450	\$7,473,814	\$8,985,520	\$9,772,427	\$9,230,515	\$9,534,436	\$7,424,680	\$6,303,020	\$87,426,479
92	Gas Costs		\$2,113,850	\$1,707,941	\$1,738,085	\$1,745,312	\$2,944,013	\$6,971,277	\$11,854,748	\$13,940,763	\$13,559,964	\$12,228,925	\$6,869,656	\$3,703,645	\$79,378,177
93	TOTAL REVENUE		\$7,923,772	\$7,305,315	\$7,327,719	\$7,308,999	\$9,085,463	\$14,445,091	\$20,840,268	\$23,713,190	\$22,790,478	\$21,763,361	\$14,294,335	\$10,006,665	\$166,804,655

ATMOS ENERGY CORPORATION - KENTUCKY
 SUMMARY OF REVENUE AT PROPOSED RATES
 TEST YEAR ENDING MAY, 31 2017

Line No.	Description	Block (Mcf)	Reference Period - Twelve Months Ending 08/31/2015					Forward-looking Adjustments To Test Year		Total Test Year Volumes (f)	Proposed Margin (j)	Proposed Revenue (k)
			Number of Bills, Units (a)	Volumes As Metered (b)	Contract Adj. Bills and Volumes (c)	Weather Adj. Volumes (NOAA 2005-2015) (d)	Total Volumes (e)	Customer Growth Forecast (f)	Conservation & Efficiency Adjustments (g)			
1	<u>Sales</u>											
2	Firm Sales (G-1)	Customer Chrg	1,865,637					8,400			\$18.25	\$34,201,175
3		Customer Chrg	228,871		(2)						45.00	10,299,105
4		0 - 300		18,904,416	2,143	(1,064,447)	15,842,112	51,505	0	15,893,617	1.5800	25,111,914
5		301 - 15,000		1,298,067	(3,225)	(68,733)	1,226,109		0	1,226,109	1.0100	1,238,370
6		Over 15,000		0	0	0	0		0	0	0.7228	0
7	Interruptible Sales (G-2)	Customer Chrg	125		12						375.00	51,375
8		0 - 15,000		316,552	(11,394)		305,158			305,158	0.8900	271,591
9		Over 15,000		156,226	(132,606)		23,620			23,620	0.6000	14,172
10												
11	<u>Transportation</u>											
12	Customer Charges (T-4)	Customer Chrg	1,451		25						375.00	553,500
13	Customer Charges (T-3)	Customer Chrg	833		19						375.00	319,500
14	Customer Charges (SpK)	Customer Chrg	204		(24)						350.00	63,000
15	Transp. Adm. Fee	Customer Chrg	2,464		20						50.00	124,200
16	Parked Volumes [1]			963,991	0						0.10	96,399
17	EFM Charges										Various	122,200
18	Firm Transportation (T-4)	0 - 300		420,823	7,787		428,610			428,610	1.5800	677,204
19		301 - 15,000		5,646,929	154,293		5,801,222			5,801,222	1.0100	5,859,234
20		Over 15,000		1,191,778	(49,741)		1,142,037			1,142,037	0.7228	825,464
21	Economic Dev Rider (EDR)	301 - 15,000		0	13,254		13,254			13,254	0.7575	10,040
22		Over 15,000		92,773	97,741		190,514			190,514	0.5421	103,278
23	Interruptible Transportation (T-3)	0 - 15,000		5,094,467	287,624		5,382,091			5,382,091	0.8900	4,790,061
24		Over 15,000		2,598,494	64,284		2,662,778			2,662,778	0.6000	1,597,667
25	Total Special Contracts [2]			15,377,584	(996,628)		14,381,056			14,381,056	Various	1,456,880
26	Special Contract Reformations											989,646
27	Total Tariff		2,097,121	49,098,209	(566,468)	(1,133,180)	47,398,561	59,905	0	47,450,066		88,775,974
28												
29	Other Revenues											795,825
30	Late Payment Fees											1,162,324
31	Total Gross Profit											90,734,124
32												
33	Gas Costs											79,378,177
34												
35	Total Revenue										\$	170,112,301
36												

37 [1] Parked Volumes not included in Total Deliveries.
 38 [2] Based on confidential information.

EXHIBIT GLS-7

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
 TEST YEAR ENDING MAY, 31 2017
PROPOSED RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
1	<u>RESIDENTIAL (Rate G-1)</u>														
2	FIRM BILLS	\$18.25	156,693	154,693	152,235	151,812	153,319	153,194	158,720	158,673	141,981	176,169	159,039	157,509	1,874,037
3	Sales: 1-300	1.5800	216,974	168,354	165,679	171,094	338,775	934,791	1,621,088	1,904,887	1,861,869	1,629,019	906,922	417,054	10,336,507
4	Sales: 301-15000	1.0100	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
6	CLASS TOTAL (Mcf/month)		216,974	168,354	165,679	171,094	338,775	934,791	1,621,088	1,904,887	1,861,869	1,629,019	906,922	417,054	10,336,507
7	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
8	Gas Costs		\$992,972	\$770,463	\$763,593	\$788,549	\$1,561,372	\$4,256,583	\$7,381,644	\$8,673,924	\$8,485,723	\$7,424,476	\$4,133,419	\$2,016,006	\$47,248,724
9															
10	<u>FIRM COMMERCIAL (Rate G-1)</u>														
11	FIRM BILLS	45.00	17,239	17,099	16,768	16,763	16,900	16,920	17,698	17,809	16,330	19,213	17,745	17,372	207,856
12	Sales: 1-300	1.5800	157,106	139,909	130,251	120,244	150,844	401,776	641,864	728,984	728,067	626,175	394,045	218,235	4,437,501
13	Sales: 301-15000	1.0100	14,369	12,465	19,174	31,401	65,956	45,347	80,009	108,873	103,436	92,614	50,110	31,212	654,966
14	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CLASS TOTAL (Mcf/month)		171,475	152,374	149,424	151,645	216,800	447,123	721,873	837,857	831,504	718,789	444,156	249,448	5,092,467
16	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
17	Gas Costs		\$784,744	\$697,333	\$688,678	\$698,911	\$999,202	\$2,035,978	\$3,287,058	\$3,815,190	\$3,789,691	\$3,275,979	\$2,024,300	\$1,205,811	\$23,302,876
18															
19	<u>FIRM INDUSTRIAL (Rate G-1)</u>														
20	FIRM BILLS	\$45.00	205	193	211	188	194	181	200	201	169	234	197	193	2,366
21	Sales: 1-300	1.5800	9,590	8,582	11,303	10,102	11,349	22,690	36,089	42,580	34,344	51,216	24,163	13,009	275,016
22	Sales: 301-15000	1.0100	5,630	4,040	10,301	9,615	7,090	19,648	46,087	66,501	54,557	81,451	20,128	5,983	331,031
23	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CLASS TOTAL (Mcf/month)		15,220	12,622	21,603	19,717	18,439	42,338	82,176	109,081	88,901	132,667	44,291	18,993	606,048
25	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
26	Gas Costs		\$69,653	\$57,762	\$99,568	\$90,873	\$84,984	\$192,787	\$374,190	\$496,701	\$405,176	\$604,648	\$201,863	\$91,809	\$2,770,014
27															
28	<u>FIRM PUBLIC AUTHORITY (Rate G-1)</u>														
29	FIRM BILLS	\$45.00	1,563	1,563	1,507	1,544	1,572	1,520	1,559	1,567	1,378	1,769	1,555	1,550	18,647
30	Sales: 1-300	1.5800	26,755	23,259	21,072	23,078	34,966	82,772	127,113	135,814	130,292	120,845	79,228	39,399	844,592
31	Sales: 301-15000	1.0100	5,435	4,677	5,862	5,066	9,316	14,372	31,380	49,270	46,493	43,295	14,447	10,500	240,112
32	Sales: Over 15000	0.7228	0	0	0	0	0	0	0	0	0	0	0	0	0
33	CLASS TOTAL (Mcf/month)		32,190	27,935	26,935	28,143	44,282	97,144	158,493	185,084	176,785	164,140	93,675	49,899	1,084,704
34	Gas Charge per Mcf	\$4.58	\$4.58	\$4.58	\$4.61	\$4.61	\$4.61	\$4.55	\$4.55	\$4.55	\$4.56	\$4.56	\$4.56	\$4.83	
35	Gas Costs		\$147,315	\$127,844	\$124,138	\$129,710	\$204,091	\$442,345	\$721,698	\$842,781	\$805,722	\$748,089	\$426,938	\$241,206	\$4,961,877
36															
37	<u>INTERRUPTIBLE COMMERCIAL (G-2)</u>														
38	INT BILLS	375.00	2	2	2	2	2	2	3	4	3	3	4	2	31
39	Sales: 1-15000	0.8900	21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,141
40	Sales: Over 15000	0.6000	0	0	0	0	0	0	0	0	0	0	0	0	1
41	CLASS TOTAL (Mcf/month)		21	8	26	29	70	230	2,682	2,691	2,484	3,118	1,729	52	13,142
42	Gas Charge per Mcf	\$3.30	\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
43	Gas Costs		\$69	\$27	\$85	\$98	\$232	\$755	\$8,798	\$8,825	\$8,159	\$10,240	\$5,678	\$186	\$43,152
44															

EXHIBIT GLS-7

ATMOS ENERGY CORPORATION - KENTUCKY
 BILL FREQUENCY WITH KNOWN & MEASURABLE ADJUSTMENTS
 TEST YEAR ENDING MAY, 31 2017
PROPOSED RATES

Line No.	Class of Customers	Rate	Jun-16 (a)	Jul-16 (b)	Aug-16 (c)	Sep-16 (d)	Oct-16 (e)	Nov-16 (f)	Dec-16 (g)	Jan-17 (h)	Feb-17 (i)	Mar-17 (j)	Apr-17 (k)	May-17 (l)	Total Billing Units (m)
45	<u>INTERRUPTIBLE INDUSTRIAL (G-2)</u>														
46	INT BILLS	375.00	8	8	8	7	10	10	8	11	9	9	10	8	106
47	Sales: 1-15000	0.8900	36,084	16,516	18,609	11,153	28,243	13,058	22,605	27,711	19,942	34,783	23,586	39,729	292,019
48	Sales: Over 15000	0.6000	0	0	0	0	0	0	2,200	3,796	0	15,609	0	2,015	23,621
49	CLASS TOTAL (Mcf/month)		36,084	16,516	18,609	11,153	28,243	13,058	24,805	31,507	19,942	50,392	23,586	41,744	315,639
50	Gas Charge per Mcf		\$3.30	\$3.30	\$3.33	\$3.33	\$3.33	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.28	\$3.56	
51	Gas Costs		\$119,097	\$54,511	\$62,023	\$37,172	\$94,132	\$42,829	\$81,359	\$103,341	\$65,492	\$165,493	\$77,457	\$148,626	\$1,051,533
52															
53	<u>TRANSPORTATION (T-4)</u>														
54	TRANSPORTATION BILLS	375.00	123	123	123	123	123	123	123	123	123	123	123	123	1,476
55	Trans Admin Fee		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	\$72,600
56	EFM Fee		6,175	6,175	6,200	6,025	6,025	6,050	6,050	6,050	6,050	6,050	6,075	6,075	\$73,000
57	Parking Fee		31	34	31	40	42	116	143	174	183	70	23	26	\$913
58	Firm Transport: 1-300	1.5800	34,136	33,819	34,474	34,611	36,171	36,744	36,730	36,900	36,900	36,900	35,971	35,254	428,610
59	Firm Transport: 301-15000	1.0100	392,796	381,594	397,247	392,460	449,304	549,285	558,687	639,686	636,082	555,421	438,789	409,871	5,801,222
60	Firm Transport: Over 1500	0.7228	65,829	74,931	67,026	73,201	90,281	102,454	109,679	154,499	142,476	114,386	79,183	68,092	1,142,037
61	CLASS TOTAL (Mcf/month)		492,761	490,344	498,747	500,272	575,756	688,483	705,096	831,085	815,458	706,707	553,943	513,217	7,371,869
62															
63	<u>ECONOMIC DEV RIDER (EDR)</u>														
64	Firm Transport: 1-300	1.1850	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Firm Transport: 301-15000	0.7575	0	0	0	0	0	2,728	2,728	2,728	2,728	2,342	0	0	13,254
66	Firm Transport: Over 15000	0.5421	15,917	14,559	14,845	12,932	13,935	16,096	12,868	20,840	16,808	16,256	18,323	17,135	190,514
67	CLASS TOTAL (Mcf/month)		15,917	14,559	14,845	12,932	13,935	18,824	15,596	23,568	19,536	18,598	18,323	17,135	203,768
68															
69	<u>TRANSPORTATION (T-3)</u>														
70	TRANSPORTATION BILLS	375.00	71	71	71	71	71	71	71	71	71	71	71	71	852
71	Trans Admin Fee		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	\$42,600
72	EFM Fee		3,500	3,650	3,675	3,200	3,300	3,300	3,300	3,300	3,325	3,325	3,325	3,600	\$40,800
73	Parking Fee		402	230	311	346	318	282	379	323	227	303	315	248	\$3,684
74	Interrupt Transport: 1-15000	0.8900	429,475	388,379	413,453	408,790	466,856	483,708	481,947	484,717	471,016	465,642	452,077	436,031	5,382,092
75	Interrupt Transport: Over 15000	0.6000	176,643	177,313	214,564	195,121	229,216	238,740	236,537	287,540	247,496	269,084	192,680	197,844	2,662,779
76	CLASS TOTAL (Mcf/month)		606,118	565,692	628,017	603,911	696,072	722,448	718,484	772,257	718,512	734,726	644,757	633,875	8,044,870
77															
78	<u>SPECIAL CONTRACTS</u>														
79	TRANSPORTATION BILLS	350.00	15	15	15	15	15	15	15	15	15	15	15	15	180
80	Trans Admin Fee		750	750	750	750	750	750	750	750	750	750	750	750	\$9,000
81	EFM Fee		700	700	700	700	700	700	700	700	700	700	700	700	\$8,400
82	Parking Fee		7,315	4,248	8,167	5,303	4,010	11,880	13,348	9,688	7,008	8,231	4,601	8,005	\$91,803
83	Transported Volumes	Various	1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
84	Charges for Transport Volumes		184,229	187,733	192,587	185,354	202,793	206,978	215,502	235,901	228,103	212,926	203,658	190,762	\$2,446,525
85	CLASS TOTAL (Mcf/month)		1,109,174	1,125,907	1,134,520	1,120,717	1,161,721	1,213,200	1,264,580	1,356,515	1,329,401	1,281,922	1,164,880	1,118,519	14,381,056
86															
87	<u>OTHER REVENUE</u>														
88	Service Charges		\$53,147	\$52,352	\$49,875	\$61,445	\$120,749	\$125,695	\$56,798	\$53,861	\$48,764	\$61,274	\$55,115	\$56,750	\$795,825
89	Late Payment Fees		\$64,201	\$50,135	\$46,394	\$45,633	\$46,433	\$80,251	\$103,355	\$153,180	\$173,071	\$166,413	\$153,933	\$99,325	\$1,162,324
90															
91	TOTAL GROSS PROFIT		\$5,828,142	\$5,595,385	\$5,590,088	\$5,563,731	\$6,207,209	\$7,783,653	\$9,561,937	\$10,466,845	\$9,917,219	\$10,108,054	\$7,713,256	\$6,398,604	\$90,734,124
92	Gas Costs		\$2,113,850	\$1,707,941	\$1,738,085	\$1,745,312	\$2,944,013	\$6,971,277	\$11,854,748	\$13,940,763	\$13,559,964	\$12,228,925	\$6,869,655	\$3,703,645	\$79,378,177
93	TOTAL REVENUE		\$7,941,992	\$7,303,326	\$7,328,173	\$7,309,043	\$9,151,222	\$14,754,930	\$21,416,685	\$24,407,608	\$23,477,183	\$22,336,979	\$14,582,910	\$10,102,249	\$170,112,301

Analysis of Basis for Normal Heating Degree Days
For Purposes of Weather Normalization
(November 16, 2015)

Purpose:

Atmos Energy has conducted a weather normalization study in accordance with page 12, paragraph 1 of the final order in KPSC Case No. 2013-00148 which states "The Commission will also require that Atmos-Ky. file a comparison of weather normalization methodologies using time periods including, but not limited to, 20, 25, and 30 years in length. "

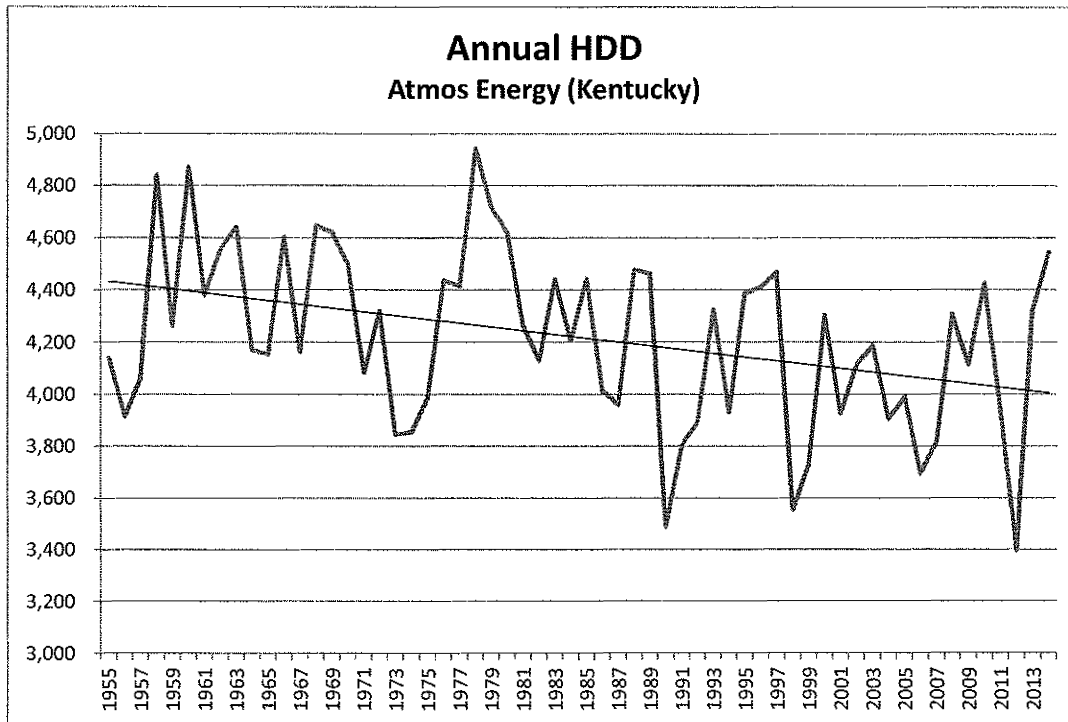
Process:

Atmos Energy collected monthly Heating Degree Days (HDDs) from 1951 to 2014 for Evansville Regional Airport, Lexington Bluegrass Airport, Nashville International Airport, Louisville International Airport, and Paducah Barkley Regional Airport from the National Oceanic and Atmospheric Administration (NOAA). The Company then compiled that data into annual figures to build the annual HDDs for the Composite Weather Station which is weighted based on the total Residential, Commercial and Public Authority customer percentages at each weather station.

In order to compare the "predictive" value for alternative bases for "normal" HDDs, we broke the study into three different calendar year decades which are 1985-1994, 1995-2004, and 2005-2014. For each of these decades we compared the predictive value of the prior 10, 20, 25, and 30 year simple average normals.

Results:

First, plotting the 60 years of annual HDDs reveals an interesting trendline.



Although there is significant variation in HDDs from year to year, the long term trendline shows a warming trend during this 60 year period. The Commission expressed a concern in KPSC Case No. 2013-00148 that Atmos Energy could propose to use NOAA published Normal HDDs (NHDDs) for the period 1981-2010 in its next Case. The Commission would be inclined to require that a more current time period be used for establishing NHDDs.

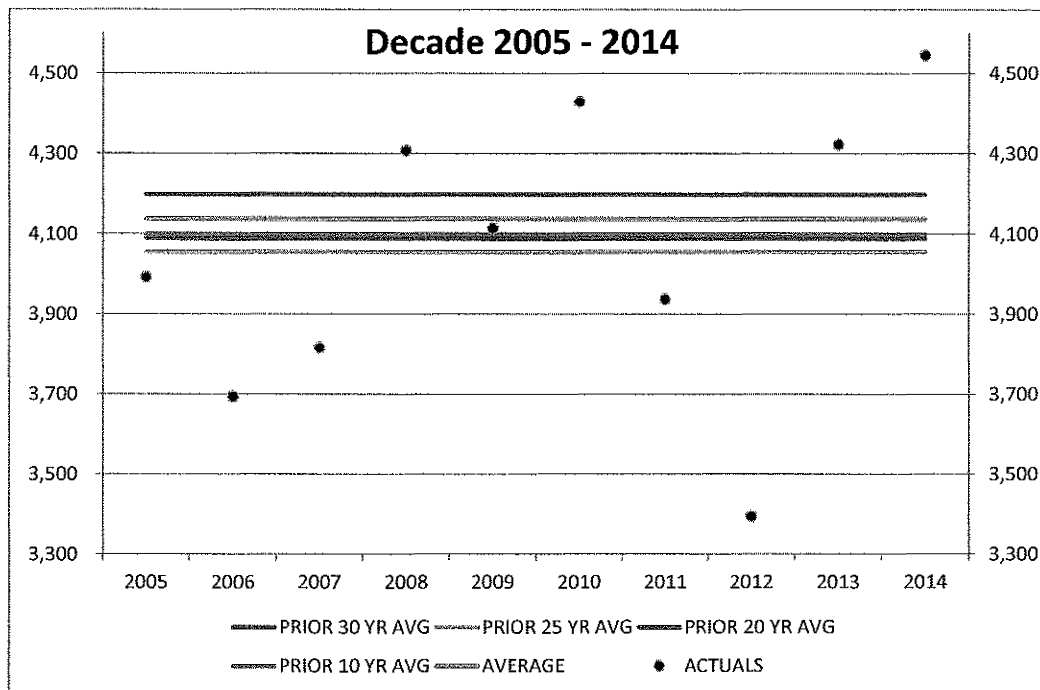
Analysis of Basis for Normal Heating Degree Days
 For Purposes of Weather Normalization
 (November 16, 2015)

Based upon the noted decrease in HDDs, the Commission's suggestion for a more current time period seems quite appropriate.

Next, the Company analyzed the ten-year period of 2005-2014. If, entering into that decade, the Company considered alternative methods of calculating the NHDD basis; average HDDs for the prior 10, 20, 25, and 30 year periods, NHDDs would have set as follows:

<u>Basis:</u>	<u>NHDDs</u>
Average of 10 years (1995-2004)	4,099
Average of 20 years (1985-2004)	4,089
Average of 25 years (1980-2004)	4,138
Average of 30 years (1975-2004)	4,198

Compared to these alternative NHDD bases, the following graph plots actual annual HDDs for the ten year period of 2005-2014:



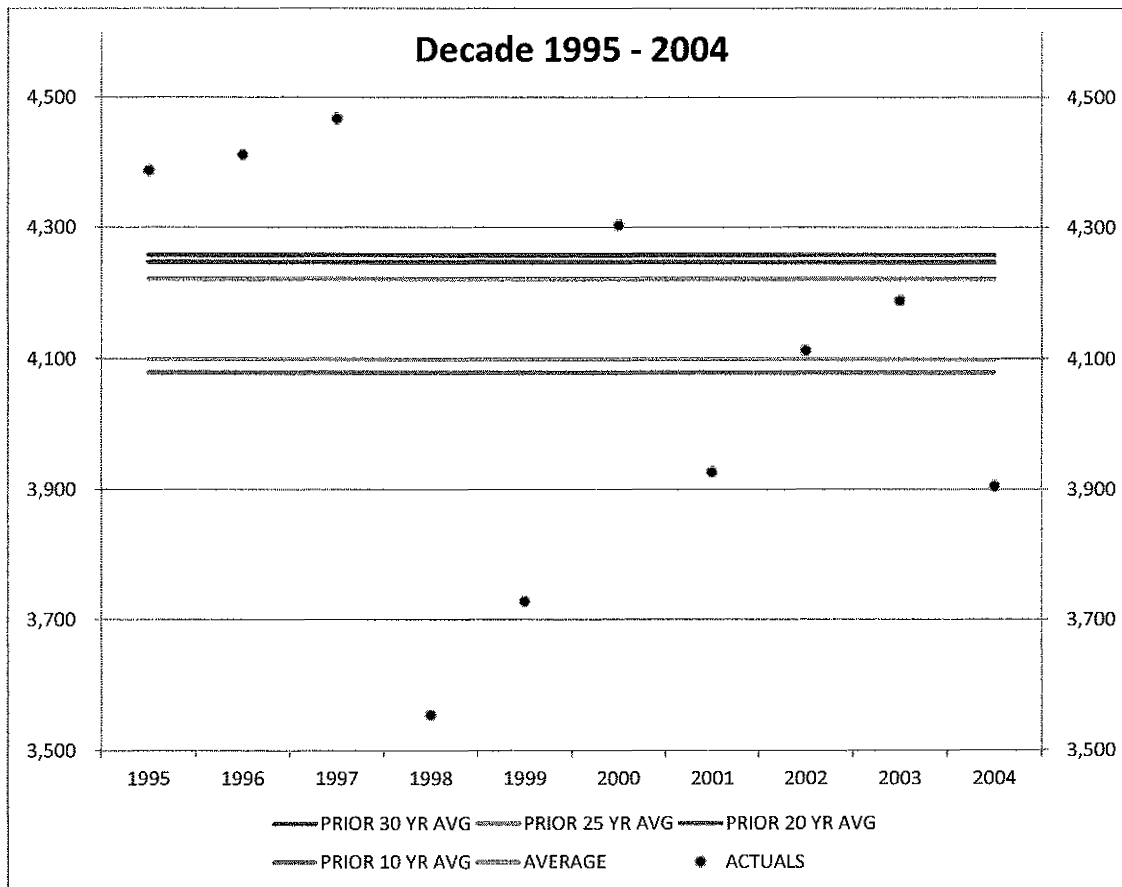
<u>Basis:</u>	<u>Percent Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
10 years (1995-2004)	1.1%	5	5
20 years (1985-2004)	0.8%	5	5
25 years (1980-2004)	2.0%	6	4
30 years (1975-2004)	3.5%	6	4
Actual Average HDDs for 2005-2014:	4,055		

Analysis of Basis for Normal Heating Degree Days
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Then, the Company analyzed the ten-year period of 1995-2004 in the same manner. The NHDDs would have been:

<u>Basis:</u>	<u>NHDDs</u>
Average of 10 years (1985-1994)	4,079
Average of 20 years (1975-1994)	4,247
Average of 25 years (1970-1994)	4,222
Average of 30 years (1965-1994)	4,258

Compared to these alternative NHDD bases, the following graph plots actual annual HDDs for the ten year period of 1995-2004:



<u>Basis:</u>	<u>Percent Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
10 years (1985-1994)	-0.5%	4	6
20 years (1975-1994)	3.6%	6	4
25 years (1970-1994)	3.0%	6	4
30 years (1965-1994)	3.9%	6	4
Actual Average HDDs for 1995-2004:			
	4,099		

Analysis of Basis for Normal Heating Degree Days
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Finally, the Company analyzed the ten-year period of 1985-1994 in the same manner. The actual HDDs experienced during this decade were, on average, far warmer than any of the alternative NHDD methods. The summary table states the results for the analysis of that decade:

<u>Basis:</u>	<u>Percent</u> <u>Variance</u>	<u># of Years</u>	
		<u>Warmer</u>	<u>Colder</u>
10 years (1975-1984)	8.2%	7	3
20 years (1965-1984)	6.6%	7	3
25 years (1960-1984)	7.4%	7	3
30 years (1955-1984)	6.9%	7	3
Actual Average HDDs for 1985-1994:	4,079		

Conclusion:

Based on the past twenty years experience, the Company believes that a 10-year average of actual NOAA HDDs provides the best predictive basis for NHDDs. The Company will utilize a 10-year average of HDDs for purposes of weather adjusting its billing determinants in KPSC Case No. 2015-00343 and for the computation of the WNA tariff upon and if approved by the Commission in this Case.

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REQUEST:

Refer to the Direct Testimony of James H. Vander Weide PH.D. ("Vander Weide Testimony"), pages 9-15.

- a. Describe the specific risks of Atmos Energy with regard to the five elements of business risk as listed at the top of page 11 , and indicate how Atmos Kentucky contributes specifically to, or tends to alleviate, those risks.
- b. Describe the specific level of Atmos Energy's financial leverage in comparison to other natural gas distribution companies.

RESPONSE:

- a) Please see Dr. Vander Weide's Direct Testimony (pages 11-15) for a description of these risks. The specific risks of Atmos Energy with regard to the five elements of business risk (1) demand uncertainty, (2) operating expense uncertainty, (3) investment uncertainty, (4) high operating leverage; and (5) regulatory uncertainty and how Atmos Energy Kentucky contributes to or tends to alleviate from these risks is as follows:
 - (1) Demand uncertainty - Atmos Energy Kentucky contributes more risk to Atmos Energy's consolidated distribution operations because its large volume customers are a higher proportion of the distribution system as compared to Atmos Energy's other jurisdictions and because the fixed portion of the bill (customer charge) at approximately 57% is lower than the overall Atmos Energy distribution average of approximately 63%. Please see Attachment 1.
 - (2) Operating Expense uncertainty - Atmos Energy Kentucky is no more/no less than Atmos Energy's consolidated distribution operations and the circumstances that Atmos Energy faces in regards to this factor, as described by Dr. Vander Weide on page 11, line 19 continuing to page 12, line 2, are no different than other natural gas distribution companies.
 - (3) Investment uncertainty - Atmos Energy Kentucky is no more/no less than Atmos Energy's consolidated distribution operations and the circumstances that Atmos Energy faces in regards to this factor, as described by Dr. Vander Weide on page 12, lines 3-11, are no different than other natural gas distribution companies. While Atmos Energy Kentucky does have a specific surcharge for pipeline replacement, the pipeline replacement tariff is comparable to what Atmos Energy has in its

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other states and what other natural gas distribution companies have in place in Kentucky and other states.

- (4) High operating leverage uncertainty - Atmos Energy Kentucky contributes more risk than Atmos Energy's consolidated distribution operations and the circumstances that Atmos Energy faces in regards to this factor, as described by Dr. Vander Weide on page 12, line 13 continuing to page 17, line 2, because several of Atmos Energy's other jurisdictions have tariffs in place that permit all costs to be evaluated on an annual basis (both for increases and decreases) and refreshed in rates. This permits costs changes to be reflected in rates in a more efficient and timely manner than is permitted through an unscheduled fully litigated rate case proceeding.
- (5) Regulatory uncertainty - Atmos Energy Kentucky is no more/no less than Atmos Energy's consolidated distribution operations and the circumstances that Atmos Energy faces in regards to this factor, as described by Dr. Vander Weide on page 13, line 18 continuing to page 14, line 17 are no different than other natural gas distribution companies. Recent rate outcomes received in Kentucky have been, on balance, similar to regulatory treatment received in Atmos Energy's other states.

- b) Please see Attachment 2. As can be seen in the attachment, Atmos Energy's capital structure is in the middle of other gas utilities.

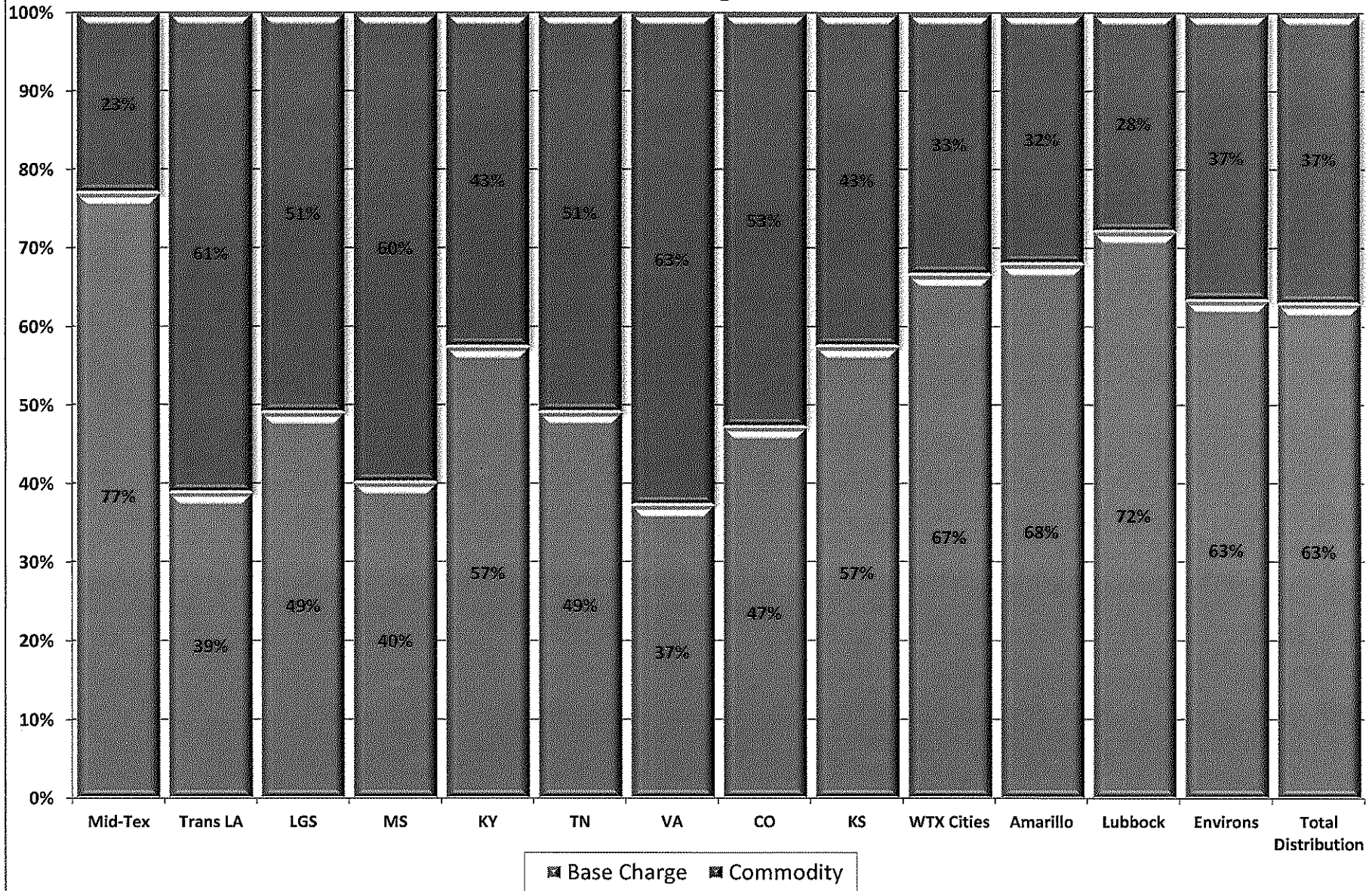
ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-32_Att1 - Base Charge Coverage.xlsx, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-32_Att2 - Peer Capitalization.xlsx, 1 Page.

Respondents: Gary Smith, Greg Waller and Dr. James Vander Weide

Distribution Margin Recovery FY16 Budget



**Total Margin excluding revenue taxes
FY16 Budget**

	Mid-Tex	Trans LA	LGS	MS	KY	TN	VA	CO	KS	WTX Cities	Amarillo	Lubbock	Environs	Total Distribution	WTX Other	WTX Div
Base Charge	419,149,976	13,727,155	51,305,395	45,771,589	49,556,556	32,221,772	5,021,239	18,800,682	33,918,200	32,117,880	17,774,933	17,738,930	6,472,012	743,714,536	138,217	74,241,971
Commodity Charge	125,638,361	21,644,578	53,358,593	68,373,862	36,744,711	33,409,464	8,470,984	21,034,697	25,076,031	16,106,624	8,379,942	6,871,665	3,748,039	437,878,993	9,021,441	44,127,712
Total Margin	544,788,337	35,371,733	104,663,988	114,145,452	86,301,267	65,631,236	13,492,223	39,835,379	58,994,231	48,224,504	26,154,875	24,610,596	10,220,051	1,181,593,530	9,159,657.54	118,369,683
Base Charge	76.9%	38.8%	49.0%	40.1%	57.4%	49.1%	37.2%	47.2%	57.5%	66.6%	68.0%	72.1%	63.3%	62.9%	1.5%	62.7%
Commodity	23.1%	61.2%	51.0%	59.9%	42.6%	50.9%	62.8%	52.8%	42.5%	33.4%	32.0%	27.9%	36.7%	37.1%	98.5%	37.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Total Margin excluding revenue taxes
FY15 Budget**

	Mid-Tex	Trans LA	LGS	MS	KY	TN	VA	CO	KS	WTX Cities	Amarillo	Lubbock	Environs	Total Distribution	WTX Other	WTX Div
Base Charge	405,414,064	13,704,915	51,135,887	41,200,036	45,714,719	30,473,234	4,288,045	18,007,501	33,306,857	31,527,175	15,974,085	15,367,596	5,673,079	711,938,562	151,368	68,693,304
Commodity Charge	105,748,189	20,641,803	51,045,157	62,761,076	34,257,739	33,516,848	8,547,892	20,004,517	26,085,864	12,759,296	8,257,876	6,746,711	3,582,437	401,135,868	7,180,461	38,526,782
Total Margin	511,162,253	34,346,717	102,181,045	103,961,112	79,972,458	63,990,082	12,835,937	38,012,018	59,392,721	44,286,471	24,231,962	22,114,308	9,255,516	1,113,074,430	7,931,829.77	107,220,086
Base Charge	79.3%	39.9%	50.0%	39.6%	57.2%	47.6%	33.4%	47.4%	56.1%	71.2%	65.9%	69.5%	61.3%	64.0%	2.1%	64.1%
Commodity	20.7%	60.1%	50.0%	60.4%	42.8%	52.4%	66.6%	52.6%	43.9%	28.8%	34.1%	30.5%	38.7%	36.0%	97.9%	35.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**Total Margin excluding revenue taxes
FY16 Budget Vs. FY15 Bud**

	Mid-Tex	Trans LA	LGS	MS	KY	TN	VA	CO	KS	WTX Cities	Amarillo	Lubbock	Environs	Total Distribution	WTX Other	WTX Div
Base Charge	13,735,912	22,241	169,508	4,571,554	3,841,837	1,748,538	733,194	793,181	611,343	590,705	1,800,847	2,371,334	798,932	31,775,975	(13,152)	5,548,667
Commodity Charge	19,890,172	1,002,775	2,313,436	5,612,786	2,486,973	(107,384)	(76,908)	1,030,180	(1,009,834)	3,347,327	122,066	124,954	165,602	96,743,125	1,840,979	5,600,929
Total Margin	33,626,084	1,025,016	2,482,944	10,184,340	6,328,809	1,641,154	656,285	1,823,361	(398,490)	3,938,032	1,922,913	2,496,288	964,535	68,519,100	1,827,828	11,149,597
% Incr	6.58%	2.98%	2.43%	9.80%	7.91%	2.56%	5.11%	4.80%	-0.67%	8.89%	7.94%	11.29%	10.42%	6.16%	24.93%	10.40%
Base Charge	-2.4%	-1.1%	-1.0%	0.5%	0.3%	1.5%	3.8%	-0.2%	1.4%	-4.6%	2.0%	2.6%	2.0%	-1.02%	-0.6%	-1.3%
Commodity	2.4%	1.1%	1.0%	-0.5%	-0.3%	-1.5%	-3.8%	0.2%	-1.4%	4.6%	-2.0%	-2.6%	-2.0%	1.02%	0.6%	1.3%
Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.00%	0.0%	0.0%

		Equity Ratio												Mean	Median
		2013Q1	2013Q2	2013Q3	2013Q4	2014Q1	2014Q2	2014Q3	2014Q4	2015Q1	2015Q2	2015Q3	2015Q4		
WGL Holdings Inc.	WGL	64.4%	64.6%	57.5%	54.8%	58.7%	60.3%	52.5%	48.6%	53.2%	52.9%	49.4%	46.8%	55.3%	54.0%
South Jersey Industries Inc.	SJI	47.1%	45.5%	43.6%	43.9%	45.0%	44.3%	42.7%	42.6%	43.1%	42.5%	40.9%	N/A	43.8%	43.6%
Piedmont Natural Gas Co.	PNY	42.2%	48.3%	44.8%	41.5%	43.0%	46.8%	44.5%	42.5%	42.1%	46.0%	43.9%	42.8%	44.0%	43.5%
Northwest Natural Gas Co.	NWN	47.9%	47.5%	45.3%	44.7%	50.2%	49.2%	46.9%	46.1%	49.0%	48.9%	47.3%	47.2%	47.5%	47.4%
New Jersey Resources Corp.	NJR	52.1%	50.3%	48.4%	44.7%	59.3%	55.5%	50.9%	52.7%	56.6%	56.0%	54.6%	51.7%	52.7%	52.4%
Laclede Group Inc.	LG	57.9%	69.9%	51.5%	51.5%	56.0%	61.1%	41.4%	40.5%	43.8%	44.2%	41.8%	41.8%	50.1%	47.8%
UGI Utilities Inc.	-	58.1%	58.4%	54.6%	53.4%	57.5%	57.4%	53.6%	52.1%	58.0%	59.6%	56.2%	54.2%	56.1%	56.8%
Atmos Energy Corp.	ATO	48.6%	49.8%	47.7%	45.8%	56.0%	55.9%	53.8%	50.5%	53.9%	54.5%	52.3%	50.4%	51.6%	51.4%
Mean		52.3%	54.3%	49.2%	47.5%	53.2%	53.8%	48.3%	46.9%	50.0%	50.6%	48.3%	47.8%	50.2%	49.6%
Median		50.4%	50.1%	48.1%	45.3%	56.0%	55.7%	48.9%	47.3%	51.1%	50.9%	48.3%	47.2%	49.9%	49.5%
Low		42.2%	45.5%	43.6%	41.5%	43.0%	44.3%	41.4%	40.5%	42.1%	42.5%	40.9%	41.8%	42.4%	42.1%
High		64.4%	69.9%	57.5%	54.8%	59.3%	61.1%	53.8%	52.7%	58.0%	59.6%	56.2%	54.2%	58.5%	57.7%

		Debt Ratio												Mean	Median
		2013Q1	2013Q2	2013Q3	2013Q4	2014Q1	2014Q2	2014Q3	2014Q4	2015Q1	2015Q2	2015Q3	2015Q4		
WGL Holdings Inc.	WGL	35.6%	35.4%	42.5%	45.2%	41.3%	39.7%	47.5%	51.4%	46.8%	47.1%	50.6%	53.2%	44.7%	46.0%
South Jersey Industries Inc.	SJI	52.9%	54.5%	56.4%	56.1%	55.0%	55.7%	57.3%	57.4%	56.9%	57.5%	59.1%	N/A	56.2%	56.4%
Piedmont Natural Gas Co.	PNY	57.8%	51.7%	55.2%	58.5%	57.0%	53.2%	55.5%	57.5%	57.9%	54.0%	56.1%	57.2%	56.0%	56.5%
Northwest Natural Gas Co.	NWN	52.1%	52.5%	54.7%	55.3%	49.8%	50.8%	53.1%	53.9%	51.0%	51.1%	52.7%	52.8%	52.5%	52.6%
New Jersey Resources Corp.	NJR	47.9%	49.7%	51.6%	55.3%	40.7%	44.5%	49.1%	47.3%	43.4%	44.0%	45.4%	48.3%	47.3%	47.6%
Laclede Group Inc.	LG	42.1%	30.1%	48.5%	48.5%	44.0%	38.9%	58.6%	59.5%	56.2%	55.8%	58.2%	58.2%	49.9%	52.2%
UGI Utilities Inc.	-	41.9%	41.6%	45.4%	46.6%	42.5%	42.6%	46.4%	47.9%	42.0%	40.4%	43.8%	45.8%	43.9%	43.2%
Atmos Energy Corp.	ATO	51.4%	50.2%	52.3%	54.2%	44.0%	44.1%	46.2%	49.5%	46.1%	45.5%	47.7%	49.6%	48.4%	48.6%
Mean		47.7%	45.7%	50.8%	52.5%	46.8%	46.2%	51.7%	53.1%	50.0%	49.4%	51.7%	52.2%	49.8%	50.4%
Median		49.6%	49.9%	51.9%	54.7%	44.0%	44.3%	51.1%	52.7%	48.9%	49.1%	51.7%	52.8%	50.1%	50.5%
Low		35.6%	30.1%	42.5%	45.2%	40.7%	38.9%	46.2%	47.3%	42.0%	40.4%	43.8%	45.8%	41.5%	42.3%
High		57.8%	54.5%	56.4%	58.5%	57.0%	55.7%	58.6%	59.5%	57.9%	57.5%	59.1%	58.2%	57.6%	57.9%

Source: SNL Financial

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REQUEST:

Refer to the Vander Weide Testimony, page 25. State why information from Value Line Investment Survey ("Value Line") was not used in estimating future earnings growth for the comparable group of natural gas utilities in Exhibit JWV-1, Schedule 1-1 , and provide the Value Line projections.

RESPONSE:

Dr. Vander Weide included growth estimates from Value Line in his DCF analysis for the water companies but not in his analysis for natural gas utilities because most of the water company I/B/E/S growth forecasts are based on the input of a single analyst, whereas more of the I/B/E/S growth forecasts for the natural gas utilities are based on the input of more than one analyst. The Value Line projections for the natural gas utilities at the time Dr. Vander Weide prepared his cost of equity studies are shown in the following table. Data are from the September 4, 2015, Value Line Investment Survey company reports.

COMPANY	VALUE LINE EPS GROWTH FORECAST
Atmos Energy	7.0%
LaClede Group	10.0%
New Jersey Resources	4.0%
Northwest Natural Gas	7.0%
Piedmont Natural Gas	3.0%
South Jersey Industries	7.5%
UGI	4.5%
WGL Holdings	5.5%

Respondent: Dr. James Vander Weide

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REQUEST:

Since the filing of Atmos's application, Piedmont Natural Gas ("Piedmont"), which is included in the natural gas proxy group, has entered into an agreement to be purchased by Duke Energy.

- a. Confirm that Piedmont is now ineligible to be included in the proxy group due to the fourth parameter for inclusion in the group, shown on page 25 of the Vander Weide Testimony, lines 15-16.
- b. Provide the impact of removing Piedmont from all affected schedules in Exhibit JWW-1 .

RESPONSE:

- a) Dr. Vander Weide confirms that Piedmont would be ineligible to be included in a proxy group for the purpose of estimating Atmos Energy's cost of equity in mid-February 2016. Dr. Vander Weide also confirms that Piedmont was eligible to be included in the proxy group he used to estimate Atmos Energy's cost of equity at the time of the studies reported in his direct testimony because Duke Energy did not offer to purchase Piedmont's shares until after the time of Dr. Vander Weide's studies and after his testimony was filed. Dr. Vander Weide's studies include market data through August 31, 2015, and the Duke/Piedmont offer was announced on October 26, 2015.
- b) Adjusting the ROE as part of a data request response would be incomplete and premature as the question presupposes that all approvals have been received by Duke/Piedmont. Atmos Energy will update its cost of equity studies to account for the effect of the Duke/Piedmont transaction if necessary in the rebuttal phase. Prior to any possible update, however, Dr. Vander Weide notes that if Piedmont were to be removed from Dr. Vander Weide's Exhibit JWW-1, Schedule 1, the market-weighted average DCF result would necessarily increase because the DCF result for Piedmont is below the average for the group.

Respondent: Dr. James Vander Weide

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REQUEST:

Provide any other updates required by changes in circumstances of the proxy group companies since the filing of the application.

RESPONSE:

Please see the Company's response to Staff DR No. 2-34.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 32.

- a. Provide current AA- and A-rated utility bond yields.
- b. Refer to line 2. Explain why 21 basis points are added to the Value Line Aaa Corporate bond forecast.
- c. Refer to line 8. Explain why 12 basis points are added to the Energy Information Administration's ("EIA") AA-utility bond forecast.
- d. Refer to lines 18-21. Discuss the current status of interest rates.

RESPONSE:

- a) The current AA and A-rated utility bond yields at the time Dr. Vander Weide prepared his Direct Testimony were 4.13 percent and 4.25 percent, respectively (see page 32, line 3, line 8). The January average yields on AA and A-rated utility bonds are 4.09 percent and 4.27 percent, respectively.
- b) Dr. Vander Weide added 21 basis points to the Value Line AAA-rated corporate bond interest rate forecast in order to estimate the Value Line forecast of the interest rate on A-rated utility bonds. Dr. Vander Weide required a Value Line A-rated utility forecast because Atmos Energy is an A-rated utility, and Value Line only provides an explicit forecast of the yield on AAA-rated corporate bonds. Therefore, Dr. Vander Weide estimated the Value Line forecast of the yield on A-rated utility bonds by adjusting Value Line's forecasted yield for AAA corporate bonds to account for the 21-basis-point difference between the average yield on AAA corporate bonds and the average yield on A-rated utility bonds. As discussed on page 32, line 2, at the time of Dr. Vander Weide's studies, the difference between the average yield on AAA-rated corporate and A-rated utility bonds was 21 basis points. Please see Dr. Vander Weide's testimony, page 31, line 21 through page 32, line 11.
- c) Dr. Vander Weide added 12 basis points to the Energy Information Administration's ("EIA") AA-utility bond forecast in order to obtain an estimate of EIA's forecast yield on A-rated utility bonds. Similar to the reasoning discussed in response to subpart (b), Dr. Vander Weide estimated EIA's forecast of the yield on A-rated utility bonds by adjusting the EIA AA-rated utility bond forecast to account for the difference between the yields on AA-rated and A-rated utility bonds. As discussed on page 32, line 8, this difference was 12 basis points at the time Dr. Vander Weide prepared his Direct Testimony.

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- d) Interest rates on A-rated debt instruments are approximately the same in January 2016 as compared to August 2015. Interest rates on long-term Treasury bonds are also approximately the same in January 2016 as compared to August 2015.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 37, line 20.

- a. Explain why 38 basis points are added to Value Line's forecast yield on 1 0-year Treasury notes.
- b. Explain why the 38 basis points, based on the spread between Value Line's 1 0-year Treasury notes and Value Line's 20-year Treasury bonds, are added to the EIA 10-year Treasury notes instead of adding the spread between the EIA 10-year Treasury notes and 20-year Treasury bonds.

RESPONSE:

- a) Dr. Vander Weide added 38 basis points to Value Line's forecast of the yield on 10-year Treasury notes in order to obtain an estimate of Value Line's forecast of the interest rate on 20-year Treasury bonds. Dr. Vander Weide needed an estimate of the interest rate on 20-year Treasury bonds because the CAPM requires an estimate of the risk-free rate over the life of Atmos Energy's investment in plant and equipment, and this investment is long-lived. In addition, Value Line provides a forecast of the yield on 10-year Treasury bonds, but does not provide a forecasted yield on 20-year Treasury bonds. To estimate the forecast yield on 20-year Treasury bonds Dr. Vander Weide adjusted Value Line's forecasted yield on 10-year Treasury notes to account for the difference between the average yield on 10-year Treasury notes and 20-year Treasury bonds. At the time of his studies, this difference was 38 basis points.
- b) The question mischaracterizes Dr. Vander Weide's testimony. As discussed on page 37, line 18 through line 20, Dr. Vander Weide states, "the current spread between the average August 2015 yield on 10-year Treasury notes (2.17 percent) and 20-year Treasury bonds (2.55 percent) is 38 basis points." Contrary to the statement in the question, Dr. Vander Weide does not attribute the August 2015 spread to either Value Line or EIA because the 38 basis points is an actual spread, not a forecasted spread. To obtain the Value Line and EIA implicit forecast yields on 20 year Treasury bonds, Dr. Vander Weide simply adds the actual 38-basis-point spread between the average yield on 10-year Treasury notes and 20-year Treasury bonds at August 2015 to Value Line's and EIA's forecasts of the future yields on 10-year Treasury notes. Neither Value Line nor EIA provide forecast yields on 20-year Treasury bonds.

Respondent: Dr. James Vander Weide

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REQUEST:

Provide a current published yield on 20-year Treasury bonds.

RESPONSE:

The average yield on 20-year Treasury bonds at January 2016 is 2.49 percent.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 41 , lines 21-22. Confirm that the advocated Discounted Cash Flow ("DCF")-based Capital Asset Pricing Model calculation is 10.6 percent using a risk premium of 7.6 percent, and not 10.1 percent using a 7.0 percent risk premium as shown in the equation.

RESPONSE:

Confirm.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to Vander Weide Testimony, Exhibit JWV-1 , Schedules 1-1 and 2-1.

- a. Provide the individual I/B/E/S forecasts and Value Line Investment Surveys used for earnings growth forecasts in calculating the average "g" for the DCF analysis.
- b. Provide a revised Schedule 1-1 for all companies remaining in the comparable group of gas utilities so that it is in the same format and shows all the same information that Schedule 2-1 contains for water utilities. The revised schedule should set out the DCF model results both with and without flotation costs.
- c. Provide the market weights used to calculate the Market-weighted Averages in both schedules, and show how they were calculated.
- d. Provide the most current earned and approved returns of equity ("ROEs") for the remaining companies in the proxy groups of gas and water utilities or their subsidiaries, including all Atmos distribution utilities.
- e. Provide Schedule 2-1 with no flotation cost adjustments.

RESPONSE:

- a) Dr. Vander Weide does not have the earnings growth estimates of the individual analysts contributing to the I/B/E/S consensus estimates; the I/B/E/S growth forecasts used in his studies are shown on the schedules and in his workpapers. The Value Line Investment Survey reports used for earnings growth forecasts in calculating the average "g" for the DCF analyses are provided. Please see the Company's response to AG DR No. 1-28 for the Value Line workpapers.
- b) The Company has not conducted the requested study and will update the filing if necessary in the rebuttal phase.
- c) Please see Dr. Vander Weide's workpapers provided in Attachment 54 to the Company's response to Staff DR No. 1-59.
- d) The most current earned ROEs for the companies in the natural gas and water utility proxy groups are not yet available. With respect to approved ROEs, the Company does not have the approved ROEs for the water utilities. The current approved ROEs for the natural gas proxy utilities are provided in Attachment 1; this information is based on information provided by SNL RRA. With regard to the approved ROEs for the Company's distribution utilities, please see Attachment 2; these data are published in the Company's Form 10-K, which was provided as

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Attachment 1 to the Company's response to MFR 16(7)(p). We note that the weighted average allowed ROE for the Company's distribution rate base is 10.14%.

- e) Please see Dr. Vander Weide's workpapers provided in Attachment 54 to the Company's response to Staff DR No. 1-59.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-40_Att1 - Gas Proxy ROEs.xlsx,
1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_2-40_Att2 - Atmos 10-K ROEs.pdf,
1 Page.

Respondents: Dr. James Vander Weide and Greg Waller

Atmos Energy Corporation
Gas Proxy ROEs

Proxy Company	Approved ROE
Laclede Gas Co.	N/A
New Jersey Natural Gas Co	10.30%
Northwest Natural Gas Co.	9.50%
Piedmont Natural Gas Co.	10% (NC)
Piedmont Natural Gas Co.	10.2% (TN)
South Jersey Gas Co.	9.75%
UGI Central Penn Gas	N/A
Washington Gas & Light	9.25% (D.C.)
Washington Gas & Light	9.50% (MD)
Washington Gas & Light	10.00% (VA)

Note: All numbers from SNL RRA

The following table provides a jurisdictional rate summary for our regulated operations. This information is for regulatory purposes only and may not be representative of our actual financial position.

Division	Jurisdiction	Effective Date of Last Rate/GRIP Action	Rate Base (thousands) ⁽¹⁾	Authorized Rate of Return ⁽¹⁾	Authorized Debt/Equity Ratio	Authorized Return on Equity ⁽¹⁾
Atmos Pipeline — Texas	Texas	05/01/2011	\$807,733	9.36%	50/50	11.80%
Atmos Pipeline — Texas — GRIP	Texas	04/08/2015	533,774 ⁽²⁾	9.36%	N/A	11.80%
Colorado-Kansas	Colorado	08/26/2014	111,297	8.04%	48/52	9.72%
	Kansas	09/04/2014	177,563	7.75%	47/53	9.10%
	Kansas-GSRS	02/01/2015	2,708	7.75%	N/A	9.10%
Kentucky/Mid-States	Kentucky	04/22/2014	252,738	7.71%	51/49	9.80%
	Kentucky-PRP	10/10/2014	35,382	7.71%	N/A	9.80%
	Tennessee	06/01/2015	247,958	7.73%	47/53	9.80%
	Virginia	09/09/2014	37,456	7.94%	46/54	9.00% - 10.00%
	Virginia-SAVE	10/01/2014	3,896	7.94%	N/A	9.00% - 10.00%
Louisiana	Trans La	04/01/2015	117,462	7.79%	47/53	9.80%
	LGS	07/01/2015	326,875	7.91%	46/54	9.80%
Mid-Tex Cities	Texas	06/01/2015	1,955,948 ⁽³⁾	8.43%	45/55	10.50%
Mid-Tex — Dallas	Texas	06/01/2015	1,935,160 ⁽³⁾	8.33%	46/54	10.10%
Mississippi	Mississippi	02/03/2015	322,610	8.26%	45/55	9.98%
	Mississippi - SGR	11/01/2014	8,960	9.37%	N/A	12.00%
West Texas ⁽⁵⁾	Texas	03/15/2015	(4)	8.44%	(4)	10.50%
	Texas-GRIP	04/28/2015	379,303	8.57%	48/52	10.50%

Division	Jurisdiction	Bad Debt Rider ⁽⁶⁾	Formula Rate	Infrastructure Mechanism	Performance-Based Rate Program ⁽⁷⁾	WNA Period
Atmos Pipeline — Texas	Texas	No	Yes	Yes	N/A	N/A
Colorado-Kansas	Colorado	No	No	Pending ⁽⁸⁾	No	N/A
	Kansas	Yes	No	Yes	No	October-May
Kentucky/Mid-States	Kentucky	Yes	No	Yes	Yes	November-April
	Tennessee	Yes	Yes	No	Yes	October-April
	Virginia	Yes	No	Yes	No	January-December
Louisiana	Trans La	No	Yes	Yes	No	December-March
	LGS	No	Yes	Yes	No	December-March
Mid-Tex Cities	Texas	Yes	Yes	Yes	No	November-April
Mid-Tex — Dallas	Texas	Yes	Yes	Yes	No	November-April
Mississippi	Mississippi	No	Yes	Yes	Yes	November-April
West Texas ⁽⁵⁾	Texas	Yes	Yes	Yes	No	October-May

⁽¹⁾ The rate base, authorized rate of return and authorized return on equity presented in this table are those from the most recent rate case or GRIP filing for each jurisdiction. These rate bases, rates of return and returns on equity are not necessarily indicative of current or future rate bases, rates of return or returns on equity.

⁽²⁾ The APT rate base represents the incremental rate base from the 2011 APT filing.

⁽³⁾ The Mid-Tex Rate Base amounts for the Mid-Tex Cities and Dallas areas represent “system-wide”, or 100 percent, of the Mid-Tex Division’s rate base.

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REQUEST:

Refer to the Vander Weide Testimony, Exhibit JWV-1 , Schedule 3.

- a. Confirm that the Schedule is intended to calculate a natural gas utility equity risk premium instead of an electric utility risk premium, as stated at the top of Schedule 3-1.
- b. Refer to Schedule 3-5. Confirm that the DCF for the natural gas proxy group, as adjusted for flotation cost, is 9.49 percent as of August 2015.

RESPONSE:

- a) Confirm.
- b) Dr. Vander Weide cannot confirm. Dr. Vander Weide's DCF model result for the natural gas proxy group is 9.7 percent, shown on Exhibit JWV-1, Schedule 1. By comparison, Exhibit JWV-1, Schedule 3, shows the inputs for Dr. Vander Weide's ex ante risk premium analysis. Although Schedule 3 displays a column labeled "DCF", the data displayed in that column for each month from June 1998 through August 2015 do not reflect Dr. Vander Weide's best estimate of the average DCF cost of equity in each month. As shown in Schedule 1, Dr. Vander Weide's DCF analysis of the cost of equity is based on three months of stock prices for each company in the proxy group. In contrast, the data displayed in the DCF column on Schedule 3 reflect a calculated DCF result for each month, based on prices for only that month, and each monthly data point is compared to the concurrent bond yield to produce a risk premium result for each month in the study period. The entire data set of risk premium results and corresponding bond yields is then used as the data inputs in a linear regression analysis of the relationship between risk premiums and interest rates in order to estimate the ex ante risk premium cost of equity.

Respondent: Dr. James Vander Weide

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REQUEST:

Refer to the Vander Weide Testimony, page 46. Provide the referenced individual capital structures of the remaining proxy companies, including Atmos.

RESPONSE:

Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-42_Att1 - Remaining Proxy Group Cap Structure.xlsx, 1 Page.

Respondent: Dr. James Vander Weide

Atmos Energy Corporation
Remaining Proxy Group Capital Structures

	Company	Short-Term Debt	Long-Term Debt	Preferred Equity	Market Cap \$ (Mil)	Total Market Cap	% Market Equity, inc. ST Debt	% Market Equity, only LT Debt
1	Atmos Energy	197	2,456	0	5,703	8,356	68%	70%
2	Laclede Group	287	1,851	0	2,382	4,520	53%	56%
3	New Jersey Resources	336	598	0	2,510	3,443	73%	81%
4	Northwest Nat. Gas	275	622	0	1,267	2,163	59%	67%
5	Piedmont Natural Gas	355	1,424	0	3,126	4,905	64%	69%
6	South Jersey Inds.	396	860	0	1,753	3,008	58%	67%
7	UGI Corp.	288	3,434	0	6,065	9,786	62%	64%
8	WGL Holdings Inc.	474	679	28	2,859	4,040	71%	81%
9	Average						63%	69%

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REQUEST:

Refer to the Direct Testimony of Paul H. Raab ("Raab Testimony"), Exhibit PHR-2. State whether all balance sheet and income statement accounts in the "customer/demand" cost-of-service study ("COSS") filed in this proceeding have been allocated using the same methodology and allocation factors as used in the COSS filed in Case No. 2013-00148.3 If not, provide each change and the reasons for the change.

RESPONSE:

Yes. All balance sheet and income statement accounts in the "customer/demand" cost-of-service study ("COSS") filed in this proceeding have been allocated using the same methodology and allocation factors as used in the COSS filed in Case No. 2013-00148.

Respondent: Paul Raab

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REQUEST:

Refer to the Raab Testimony, pages 14-15.

- a. Refer to page 14, lines 22-23, through page 15, line 1. Mr. Raab states that investments in transmission plant are classified as 50 percent demand-related and 50 percent commodity-related. Explain the rationale for this allocation methodology.
- b. Refer to page 15, lines 2-4, which state that the zero-intercept study in this proceeding results in distribution mains being classified as 50 percent customer-related and 50 percent demand-related. In the COSS filed Case No. 2013-00148, the zero-intercept study resulted in a distribution main classification of 85 percent customer-related and 15 percent demand-related. Explain how the two studies had widely varying results.
- c. Provide a copy of the zero-intercept study.

RESPONSE:

- a) This allocation was used by the Company prior to Mr. Raab's development of the Company's class cost of service in Case No. 2013-00148. As Mr. Raab stated in his Direct Testimony in that case, the classification and allocation process was chosen so as to follow the classifications and allocations that had been previously been accepted by the Commission in the Company's last base rate proceeding. Mr. Raab adopted a similar approach in this case, resulting in investments in transmission plant being classified as 50 percent demand-related and 50 percent commodity-related.
- b) The zero-intercept study that formed the basis for Mr. Raab's class cost of service in Case No. 2013-00148 relied on a semi-logarithmic functional specification of the relationship between mains investments and demands. As Mr. Raab prepared his study for this case, he was concerned that this specification resulted in an overstatement of the importance of customers in explaining the relationship between mains investments and demands and reverted to a linear specification for the current study.
- c) Please see Attachment 1.

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ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_2-44_Att1 - Zero Intercept.xlsx, 1 Page.

Respondent: Paul Raab

DISTRIBUTION MAINS STUDY

Line No.	(1) Description	(2) X	(3) W Feet	(4) W*Y Gross Cost of Plant	(5) Y Unit Cost	Volume	Fitted	Est Y	Steel	NEWY	NEWX
1	Distribution Main Pipe, Steel, X<=1 in.	1	726.653	1,500.896	2.0952	0.785398	2.0988090	2.0988090	Steel	NEWY	NEWX
2	Distribution Main Pipe, Steel, 1 in<X<=2 in	2	8,579.440	22,920.058	2.6715	3.141593	2.4615555	2.4615555			
3	Distribution Main Pipe, Steel, 2 in<X<=3 in	3	417.298	780.076	1.8693	7.088583	3.5497949	3.5497949			
4	Distribution Main Pipe, Steel, 3 in<X<=4 in	4	2,938.863	18,702.740	6.3682	12.596371	5.3635273	5.3635273			
5	Distribution Main Pipe, Steel, 4 in<X<=6 in	6	48.997	1,679.862	34.2860	28.274334	7.9027527	7.9027527			
6	Distribution Main Pipe, Steel, 6 in<X<=8 in	8	842.074	6,496.563	10.0900	50.285482	15.1576825	15.1576825			
7	Distribution Main Pipe, Steel, 8 in<X<=12 in	12	14.990	850.458	56.7350	113.097336	25.3145841	25.3145841			
8	Distribution Main Pipe, PE, X<=1 in	1	8.427	84.986	14.7762	0.785398	64.3343029	64.3343029			
9	Distribution Main Pipe, PE, 1 in<X<=2 in	2	3,330.025	21,559.706	6.4743	3.141593	4.7581725	4.7581725			
10	Distribution Main Pipe, PE, 2 in<X<=3 in	3	59.849	545.115	9.2945	7.088583	8.0717727	8.0717727			
11	Distribution Main Pipe, PE, 3 in<X<=4 in	4	744.587	8,050.799	12.1555	12.596371	13.5944397	13.5944397			
12	Distribution Main Pipe, PE, 4 in<X<=6 in	6	38.746	1,780.985	48.4669	28.274334	21.3261735	21.3261735			
13	Total		17,742.769	87,962.005		0	43.4188414	43.4188414			

Steel	9,306.083	\$	24,420,754.33	\$	2.6242	Minimum System
PE	3,338.452	\$	21,654,672.53	\$	6.4903	Minimum System
Total	12,644.545	\$	46,075,426.86	\$	3.6445	Minimum System

	Total Cost	Customer-Related	Demand-Related	Customer-Related	Demand-Related
Steel	\$ 54,930,453.15	\$ 24,420,754.33	\$ 30,509,698.82	44.46%	55.54%
PE	\$ 33,031,551.87	\$ 21,654,672.53	\$ 11,376,879.34	65.56%	34.44%
Total	\$ 87,962,005.02	\$ 46,075,426.86	\$ 41,886,578.16	52.38%	47.62%

Steel	13,586.335	\$	28,473,145.63	\$	2.0988	Regression
PE	4,176.424	\$	15,259,162.55	\$	3.6596	Regression
Total	17,742.769	\$	43,732,328.18	\$	2.4548	Regression

	Total Cost	Customer-Related	Demand-Related	Customer-Related	Demand-Related
Steel	\$ 54,930,453.15	\$ 28,473,145.63	\$ 26,457,307.52	51.83%	48.17%
PE	\$ 33,031,551.87	\$ 15,259,162.55	\$ 17,772,359.32	46.20%	53.80%
Total	\$ 87,962,005.02	\$ 43,732,328.18	\$ 44,229,676.84	49.72%	50.28%

Total	\$ 87,962,005.02	\$	43,732,328.18	\$	44,229,676.84	49.72%	50.28%
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Dependent Variable: NEWY
Method: Least Squares
Date: 11/01/15 Time: 13:08
Sample(adjusted): 3 12 IF STEEL=0
Included observations: 5 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.653639098	5.712097217	0.639631813	0.587907274
NEWX	1.4083356	0.400958208	3.512693913	0.039122092
R-squared	0.804420288	Mean dependent var		18.23348
Adjusted R-squared	0.739227051	S.D. dependent var		17.1838
S.E. of regression	8.775090265	Akaike info criterion		7.470885554
Sum squared resid	231.0068275	Schwarz criterion		7.314860719
Log likelihood	-16.87721389	F-statistic		12.33601431
Durbin-Watson stat	1.59379182	Prob(F-statistic)		0.039122092

Dependent Variable: NEWY
Method: Least Squares
Date: 11/01/15 Time: 13:08
Sample(adjusted): 1 7 IF STEEL=1
Included observations: 7 after adjusting endpoints

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	2.098806973	5.451503578	0.384996349	0.716072798
NEWX	0.48188317	0.112849606	4.09273178	0.009421584
R-squared	0.770119735	Mean dependent var		16.28774288
Adjusted R-squared	0.724143682	S.D. dependent var		21.15273495
S.E. of regression	11.125633	Akaike info criterion		7.891338853
Sum squared resid	618.8985487	Schwarz criterion		7.875892608
Log likelihood	-25.61967858	F-statistic		16.75045342
Durbin-Watson stat	3.116071653	Prob(F-statistic)		0.009421584

Dependent Variable: NEWY
Method: Least Squares
Date: 11/01/15 Time: 13:08
Sample: 1 12
Included observations: 12

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	7.256832155	4.572334132	1.587073898	0.143579487
NEWX	0.44253318	0.120237073	3.680605259	0.004242837
R-squared	0.57530156	Mean dependent var		17.1043
Adjusted R-squared	0.532831716	S.D. dependent var		18.79151592
S.E. of regression	12.84394662	Akaike info criterion		8.094634084
Sum squared resid	1649.669648	Schwarz criterion		8.175451859
Log likelihood	-46.5678045	F-statistic		13.54811896
Durbin-Watson stat	1.798587698	Prob(F-statistic)		0.004242837