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March 23, 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:

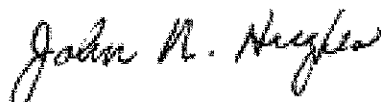
Atmos Energy Corporation submits the updated responses to the Commission's First Data Requests, Items 1-45 and 1-54. I certify that the electronic documents are true and correct copies of the original documents.

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

Submitted By:

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And



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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)

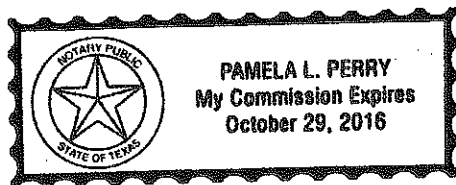
AFFIDAVIT

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

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 23rd day of March, 2016.



Pamela L. Perry
Notary Public
My Commission Expires: 10-29-16

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-45 (Supplement 4)
Page 1 of 1

SUPPLEMENTAL RESPONSE (3/23/2016)

REQUEST:

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 for FR_16(8)(c) updated with February 2016 actuals.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-45_Att1_Suppl4 - Operating Income Base Period - Updated through February 2016.xlsx, 12 Pages.

Respondent: Greg Waller

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 | \$ 152,173,030 | \$ 166,804,655 | \$ 3,307,688 | \$ 170,112,343 |
| 2 | Operating Expenses | | | | |
| 3 | Purchased Gas Cost | 68,883,977 | 79,378,177 | | 79,378,177 |
| 4 | Other O & M Expenses | 27,515,712 | 25,474,589 | 16,538 | 25,491,127 |
| 5 | Depreciation Expense | 18,840,084 | 19,444,466 | | 19,444,466 |
| 6 | Taxes Other than Income | 7,425,258 | 6,100,220 | 6,288 | 6,106,508 |
| 7 | | | | | |
| 8 | State & Federal Income Taxes | 8,666,231 | 11,144,644 | 1,277,811 | 12,422,455 |
| 9 | Total Operating Expenses | \$ 131,331,262 | \$ 141,542,095 | \$ 1,300,638 | \$ 142,842,733 |
| 10 | Operating Income | <u>\$ 20,841,768</u> | <u>\$ 25,262,560</u> | <u>\$ 2,007,050</u> | <u>\$ 27,269,611</u> |
| 11 | Rate Base | 296,786,302 | 335,832,639 | | 335,832,639 |
| 12 | Rate of Return | 7.02% | 7.52% | | 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 | \$ 152,173,030 | \$ 14,631,625 | D-1 | | | \$ 166,804,655 | \$ - | | \$ 166,804,655 |
| 2 | | | | | | | | | | |
| 3 | Operating Expenses | | | | | | | | | |
| 4 | Purchased Gas Cost | 68,883,977 | 10,494,200 | D-1 | | | 79,378,177 | - | | 79,378,177 |
| 5 | Production O&M Expense | 47 | 57 | D-1 | | | 104 | - | | 104 |
| 6 | Storage O&M Expense | 366,775 | (14,569) | D-1 | | | 352,206 | - | | 352,206 |
| 7 | Transmission O&M Expense | 363,446 | (10,292) | D-1 | | | 353,155 | - | | 353,155 |
| 8 | Distribution O&M Expense | 7,437,076 | (383,345) | D-1 | | * | 7,053,731 | - | | 7,053,731 |
| 9 | Customer Accting. & Collection | 2,801,765 | (981,299) | D-1 | | * | 1,820,465 | - | | 1,820,465 |
| 10 | Customer Service & Informatior | 130,058 | (6,901) | D-1 | | * | 123,157 | - | | 123,157 |
| 11 | Sales Expense | 353,507 | (24,154) | D-1 | | * | 329,353 | (45,796) | F-4 | 283,557 |
| 12 | Admin. & General Expense | 16,063,039 | 756,076 | D-1 | | * | 16,819,116 | (1,330,901) | F-6,F-8,F-9, F-10 | 15,488,214 |
| 13 | Depreciation Expense | 18,840,084 | 604,382 | D-1 | | | 19,444,466 | - | | 19,444,466 |
| 14 | Taxes - Other | 7,425,258 | (1,325,038) | D-1 | | | 6,100,220 | - | | 6,100,220 |
| 15 | Income Taxes | 8,666,231 | 2,478,413 | | | | 11,144,644 | - | | 11,144,644 |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | Total Operating Expenses | \$ 131,331,262 | \$ 11,587,530 | | | | \$ 142,918,792 | \$ (1,376,697) | | \$ 141,542,095 |
| 19 | | | | | | | | | | |
| 20 | Net Operating Income | \$ 20,841,768 | \$ 3,044,095 | | | | \$ 23,885,863 | \$ 1,376,697 | | \$ 25,262,560 |

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 | \$ 91,552,220 |
| 4 | 4805 | Unbilled Residential | (3,874,585) |
| 5 | 4811 | Commercial | 38,000,223 |
| 6 | 4812 | Industrial | 5,015,356 |
| 7 | 4815 | Unbilled Commercial | (1,898,139) |
| 8 | 4816 | Unbilled Industrial | (100,398) |
| 9 | 4820 | Other - Public Authority | 6,759,351 |
| 10 | 4825 | Unbilled Public Authority | (404,945) |
| 11 | | Total Sales of Gas | \$ 135,049,083 |
| 12 | | | |
| 13 | | <u>Other Operating Income</u> | |
| 14 | 4870 | Forfeited Discounts | \$ 1,230,666 |
| 15 | 4880 | Misc. Service Revenues | 787,745 |
| 16 | 4893 | Revenue From Transportation of Gas of Others | 15,105,537 |
| 17 | 4950 | Other Gas Revenue | - |
| 18 | | Total Other Operating Income | \$ 17,123,948 |
| 19 | | | |
| 20 | | TOTAL OPERATING REVENUE | \$ 152,173,030 |
| 21 | | | |
| 22 | | <u>OPERATING EXPENSES</u> | |
| 23 | | <u>Production Expense - Operation</u> | |
| 24 | 7560 | Ng. Field Meas. & Reg. Station | 47 |
| 25 | 7590 | Production and gathering-Other | - |
| 26 | | Total Production Expense - Operation | \$ 47 |
| 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 | \$ (201) |
| 33 | 8150 | Maps and Records | - |
| 34 | 8160 | Wells Expense | 100,769 |
| 35 | 8170 | Lines Expense | 40,136 |
| 36 | 8180 | Compressor Station Expense | 30,328 |
| 37 | 8190 | Compressor Station Expense Fuel & Power | 762 |
| 38 | 8200 | Measuring & Regulating Station Expense | 3,789 |
| 39 | 8210 | Purification | 47,844 |
| 40 | 8240 | Other | 780 |
| 41 | 8250 | Storage Well Royalties | 8,178 |
| 42 | 8260 | Storage Rents | 400 |
| 43 | | Total Nat. Gas Storage Expense - Operation | \$ 232,785 |

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) |
|----------|-----------------|--|------------------------------|
| 44 | | | |
| 45 | | <u>Natural Gas Storage Expense - Maintenance</u> | |
| 46 | 8310 | Structure & Improvements | \$ 11,413 |
| 47 | 8320 | Reservoirs & Wells | - |
| 48 | 8340 | Compressor Station Equip. | 2,560 |
| 49 | 8350 | Measuring & Regulating Station Equip. | 1,179 |
| 50 | 8360 | Purification Equipment | 429 |
| 51 | 8370 | Maintenance of other equipment | - |
| 52 | 840/847 | Other Storage Exp. - LNG | 118,409 |
| 53 | | Total Nat. Gas Storage Expense - Maintenance | \$ 133,990 |
| 54 | | | |
| 55 | | <u>Transmission Expense - Operation</u> | |
| 56 | 8500 | Operation Supervision & Engineering | \$ - |
| 57 | 8520 | Communication system expenses | - |
| 58 | 8550 | Other fuel & power for compression | 218 |
| 59 | 8560 | Mains Expense | 312,896 |
| 60 | 8570 | Measuring & Regulating Station Exp. | 38,895 |
| 61 | 8590 | Other Exp. | 924 |
| 62 | 8600 | Rents | - |
| 63 | | Total Transmission Expense - Operation | \$ 352,933 |
| 64 | | | |
| 65 | | <u>Transmission Expense - Maintenance</u> | |
| 66 | 8620 | Structures and Improvements | \$ - |
| 67 | 8630 | Mains | 7,528 |
| 68 | 8640 | Compressor Station Equipment | - |
| 69 | 8650 | Measuring & Reg Station Equip. | 2,985 |
| 70 | 8670 | Other Equipment | - |
| 71 | | Total Transmission Expense - Maintenance | \$ 10,513 |
| 72 | | | |
| 73 | | <u>Purchased Gas Cost - Operation</u> | |
| 74 | 8001 | Intercompany Gas Well-head Purchases | \$ 1,552,999 |
| 75 | 8010 | Natural gas field line purchases | 68,519 |
| 76 | 8040 | Natural Gas City Gate Purchases | 44,512,286 |
| 77 | 8045 | Transportation to City Gate | - |
| 78 | 8050 | Transmission-Operation supervision and engineering | 11,717 |
| 79 | 8051 | Other Gas Purchases / Gas Cost Adjustments | 44,578,569 |
| 80 | 8052 | PGA for Commercial | 22,083,682 |
| 81 | 8053 | PGA for Industrial | 3,996,454 |
| 82 | 8054 | PGA for Public Authority | 4,614,869 |
| 83 | 8057 | PGA for Transportation Sales | - |
| 84 | 8058 | Unbilled PGA Costs | (6,374,898) |
| 85 | 8059 | PGA Offset to Unrecovered Gas Cost | (74,277,647) |
| 86 | 8060 | Exchange Gas | (1,112,493) |
| 87 | 8081 | Gas Withdrawn From Storage - Debit | 20,421,007 |
| 88 | 8082 | Gas Delivered to Storage | (14,995,827) |
| 89 | 8110 | Gas used for products extraction-Credit | - |
| 90 | 8120 | Gas Used for Other Utility Operations | (14,698) |
| 91 | 8130 | Gas Used for Other Utility Operations | - |
| 92 | 8580 | Transmission and compression of gas by others | 23,819,439 |
| 93 | | Total Purchased Gas Cost | \$ 68,883,977 |
| 94 | | | |

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) |
| 95 | | <u>Distribution Expenses - Operation</u> | |
| 96 | 8700 | Supervision and Engineering | \$ 1,261,465 |
| 97 | 8710 | Distribution Load Dispatching | 4,568 |
| 98 | 8711 | Odorization | 12,147 |
| 99 | 8720 | Compressor Station Labor & Expenses | - |
| 100 | 8740 | Mains & Services | 3,703,286 |
| 101 | 8750 | Measuring and Regulating Station Exp. - Gen | 420,007 |
| 102 | 8760 | Measuring and Regulating Station Exp. - Ind. | 21,145 |
| 103 | 8770 | Measuring and Regulating Sta. Exp. - City Gate | 101,509 |
| 104 | 8780 | Meters and House Regulator Expense | 1,023,475 |
| 105 | 8790 | Customer Installations Expense | 1,561 |
| 106 | 8800 | Other Expense | 170,027 |
| 107 | 8810 | Rents | 477,323 |
| 108 | | Total Distribution Expenses - Operation | \$ 7,196,514 |
| 109 | | | |
| 110 | | <u>Distribution Expenses - Maintenance</u> | |
| 111 | 8850 | Supervision and Engineering | \$ 2,105 |
| 112 | 8860 | Structures and Improvements | 15,927 |
| 113 | 8870 | Mains | 47,340 |
| 114 | 8890 | Measuring and Regulating Station Exp. - Gen | 7,348 |
| 115 | 8900 | Measuring and Regulating Station Exp. - Ind. | 5,271 |
| 116 | 8910 | Measuring and Regulating Sta. Exp. - City Gate | 17,783 |
| 117 | 8920 | Services | 5,507 |
| 118 | 8930 | Meters and House Regulators | 91,293 |
| 119 | 8940 | Other Equipment | 47,986 |
| 120 | 8950 | Maintenance of Other Plant | - |
| 121 | | Total Distribution Expenses - Maintenance | \$ 240,562 |
| 122 | | | |
| 123 | | <u>Customer Accounts Expenses - Operation</u> | |
| 124 | 9010 | Supervision | \$ 142 |
| 125 | 9020 | Meter Reading Expenses | 1,347,764 |
| 126 | 9030 | Customer Records & Collections | 402,330 |
| 127 | 9040 | Uncollectible Accounts | 1,051,528 |
| 128 | | Total Customer Accounts Expense | \$ 2,801,765 |
| 129 | | | |
| 130 | | <u>Customer Service & Information - Operation</u> | |
| 131 | 9070 | Supervision | \$ - |
| 132 | 9080 | Customer Assistance Expenses | - |
| 133 | 9090 | Informational and Instructional Advertising Expenses | 129,973 |
| 134 | 9100 | Misc Cust Serv & Informational Exp | 85 |
| 135 | | Total Customer Accounts Expenses - Operation | \$ 130,058 |
| 136 | | | |
| 137 | | <u>Sales Expense</u> | |
| 138 | 9110 | Supervision | \$ 251,380 |
| 139 | 9120 | Demonstrating and Selling Expenses | 77,153 |
| 140 | 9130 | Advertising Expenses | 24,973 |
| 141 | 9160 | Miscellaneous Sales Expenses | - |
| 142 | | Total Sales Expenses | \$ 353,507 |
| 143 | | | |

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 |
|----------|-----------------|---|--------------------------|
| 144 | | <u>Administrative and General Expenses - Operation</u> | (1) |
| 145 | 9200 | Administrative and General Salaries | \$ 134,958 |
| 146 | 9210 | Office Supplies and Expenses | 9,950 |
| 147 | 9220 | Administrative Expense Transferred | 12,775,105 |
| 148 | 9230 | Outside Services Employed | 280,551 |
| 149 | 9240 | Property Insurance | 160,341 |
| 150 | 9250 | Injuries and Damages | 224,895 |
| 151 | 9260 | Employee Pensions and Benefits | 2,239,752 |
| 152 | 9270 | Franchise Requirements | 321 |
| 153 | 9280 | Regulatory Commission Expense | 168,458 |
| 154 | 930.2 | Miscellaneous General Expense | 52,505 |
| 155 | 9310 | A&G-Rents | \$ 14,955 |
| 156 | | Total Administrative and General Exp. - Operation | \$ 16,061,791 |
| 157 | | | |
| 158 | | <u>Administrative and General Expense - Maintenance</u> | |
| 159 | 9320 | Maintenance of general plant | \$ 1,248 |
| 160 | | Total Administrative and Gen. Exp. - Maintenance | \$ 1,248 |
| 161 | | | |
| 162 | | <u>Total Operation and Maintenance Expense</u> | \$ 96,399,689 |
| 163 | | | |
| 164 | 403-406 | Depreciation and Amortization | \$ 18,840,084 |
| 165 | 4081 | Taxes Other than Income Taxes | 7,425,258 |
| 166 | 4091-4101 | Provision for Federal & State Income Taxes | 8,666,231 |
| 167 | | | |
| 168 | | TOTAL OPERATING EXPENSE (incl Gas Cost) | \$ 131,331,262 |
| 169 | | | |
| 170 | | NET OPERATING INCOME | \$ 20,841,768 |

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
Worksheet 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 | actual Sep-15 | actual Oct-15 | actual Nov-15 | actual Dec-15 | actual Jan-16 | actual Feb-16 | Total |
|----------|-----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | 4091-4101 | Provision for income taxes | 0 | 0 | 0 | 0 | 0 | 0 | 9,884,343 | - | - | - | - | - | 9,884,343 |
| 2 | | | | | | | | | | | | | | | |
| 3 | 4030 | Depreciation Expense | 1,500,192 | 1,506,918 | 1,518,671 | 1,520,812 | 1,552,386 | 1,579,114 | 1,662,821 | 1,586,552 | 1,587,945 | 1,593,401 | 1,594,673 | 1,586,870 | 18,790,355 |
| 4 | 4060 | Amortization of gas plant acquisition adjustments | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 | 4,294 | 4,294 | 4,294 | 4,294 | 4,294 | 49,729 |
| 5 | 4081 | Taxes other than income taxes, utility operating incor | 455,464 | 551,122 | 603,830 | 554,650 | 583,075 | 562,688 | 1,509,792 | 528,730 | 579,824 | 458,382 | 542,560 | 495,042 | 7,425,258 |
| 6 | 4800 | Residential sales | (17,499,150) | (8,835,752) | (4,807,247) | (3,947,247) | (3,682,775) | (3,592,523) | (3,575,396) | (4,245,455) | (5,872,637) | (9,281,348) | (12,900,461) | (13,312,293) | (91,552,220) |
| 7 | 4805 | Unbilled Residential Revenue | 2,497,144 | 2,805,243 | 1,117,326 | 211,817 | 161,218 | (5,454) | 6,700 | (457,012) | (1,459,605) | (1,062,897) | (2,920,099) | 2,980,204 | 3,874,585 |
| 8 | 4811 | Commercial Revenue | (7,186,235) | (3,658,790) | (2,042,626) | (1,726,998) | (1,684,523) | (1,618,594) | (1,636,761) | (2,096,159) | (2,221,695) | (3,492,700) | (5,129,878) | (5,505,284) | (38,000,223) |
| 9 | 4812 | Industrial Revenue | (1,197,882) | (487,790) | (362,213) | (346,989) | (238,424) | (291,127) | (139,853) | (146,153) | (171,079) | (293,506) | (525,356) | (814,983) | (5,015,356) |
| 10 | 4815 | Unbilled Comm Revenue | 1,346,282 | 1,132,848 | 435,895 | 31,311 | 55,324 | (29,340) | (7,386) | (496,793) | (167,824) | (302,696) | (1,376,107) | 1,278,925 | 1,898,139 |
| 11 | 4816 | Unbilled Industrial Revenue | 11,983 | (3,676) | (370) | 27,778 | 16,653 | 62,629 | (95,672) | 130,988 | (35,290) | (39,642) | (61,300) | 86,508 | 100,398 |
| 12 | 4820 | Other Sales to Public Authorities | (1,446,421) | (696,367) | (390,277) | (265,751) | (234,283) | (226,612) | (226,167) | (284,593) | (378,375) | (638,769) | (963,370) | (1,006,365) | (6,759,351) |
| 13 | 4825 | Unbilled Public Authority Revenue | 264,396 | 244,216 | 77,237 | 28,967 | 19,608 | (5,231) | (1,293) | (74,301) | (88,245) | (278,068) | 276,573 | 404,945 | |
| 14 | 4870 | Forfeited discounts | (201,602) | (223,761) | (89,189) | (60,407) | (59,252) | (46,948) | (49,663) | (52,316) | (51,545) | (105,461) | (112,761) | (177,741) | (1,230,666) |
| 15 | 4880 | Miscellaneous service revenues | (61,895) | (55,114) | (56,775) | (53,153) | (52,378) | (49,804) | (59,345) | (114,966) | (101,009) | (72,314) | (59,890) | (787,745) | |
| 16 | 4893 | Revenue-Transportation Distribution | (1,391,290) | (1,208,824) | (1,170,379) | (1,061,614) | (1,069,177) | (1,130,108) | (1,024,330) | (1,337,575) | (1,297,421) | (1,379,206) | (1,677,404) | (1,358,209) | (15,105,537) |
| 17 | 4950 | Other Gas Revenue | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 7560 | Field measuring and regulating station expenses | 47 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | - | 47 |
| 19 | 7590 | Production and gathering-Other | | | | | | | - | - | - | - | - | - | 0 |
| 20 | 8001 | Intercompany Gas Well-head Purchases | 283,920 | 308,583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 242,215 | 336,730 | 381,570 | 1,552,999 |
| 21 | 8010 | Natural gas field line purchases | 12,478 | 9,143 | 5,884 | 5,792 | 5,655 | 5,582 | 13,015 | 5,066 | 3,958 | (6,489) | 4,850 | 3,586 | 68,519 |
| 22 | 8040 | Natural gas city gate purchases | 5,149,422 | 1,646,031 | 5,591,873 | 4,195,845 | 4,747,563 | 4,098,566 | 4,888,761 | 4,989,982 | 5,061,928 | 1,073,108 | 1,370,904 | 1,698,464 | 44,512,268 |
| 23 | 8050 | Other purchases | 31,611 | (12) | (766) | (880) | (2,487) | (1,632) | (2,516) | (3,869) | (1,231) | (1,816) | (747) | (3,937) | 11,717 |
| 24 | 8051 | PGA for Residential | 12,663,743 | 4,789,826 | 1,891,271 | 1,010,734 | 814,974 | 735,607 | 718,874 | 965,080 | 2,124,806 | 4,389,212 | 7,020,482 | 7,853,660 | 44,578,589 |
| 25 | 8052 | PGA for Commercial | 5,498,970 | 2,291,650 | 1,028,587 | 770,086 | 725,962 | 687,354 | 680,427 | 991,851 | 1,004,551 | 1,861,973 | 3,072,239 | 3,472,012 | 22,093,662 |
| 26 | 8053 | PGA for Industrial | 1,013,092 | 416,472 | 308,588 | 278,355 | 172,150 | 219,343 | 102,383 | 104,552 | 125,645 | 255,600 | 484,130 | 535,943 | 3,996,454 |
| 27 | 8054 | PGA for Public Authorities | 1,193,064 | 500,918 | 259,799 | 158,244 | 132,852 | 122,285 | 123,177 | 182,834 | 219,981 | 397,545 | 642,449 | 701,721 | 4,614,889 |
| 28 | 8058 | Unbilled PGA Cost | (4,070,156) | (3,421,339) | (1,284,237) | (235,913) | (219,304) | (2,498) | 85,781 | 625,855 | 1,186,708 | 735,414 | 3,972,000 | (3,747,210) | (6,374,898) |
| 29 | 8059 | PGA Offset to Unrecovered Gas Cost | (16,484,661) | (9,889,926) | (4,545,617) | (2,829,673) | (2,925,871) | (2,688,153) | (2,782,533) | (2,785,893) | (3,881,511) | (5,752,648) | (7,357,959) | (12,352,172) | (74,277,641) |
| 30 | 8060 | Exchange gas | 1,550,074 | 1,665,424 | (1,053,696) | (987,005) | (1,232,655) | (797,044) | (1,400,053) | (1,739,942) | (1,162,812) | 748,615 | 1,144,298 | 2,152,302 | (1,112,493) |
| 31 | 8061 | Gas withdrawn from storage-Debit | 7,184,512 | 3,885,976 | 2,968 | 0 | 0 | 3,675 | 0 | 0 | 0 | 1,412,160 | 2,208,171 | 5,723,644 | 20,421,007 |
| 32 | 8062 | Gas delivered to storage-Credit | (13,314) | (19,576) | (2,019,077) | (2,027,059) | (2,178,815) | (2,188,765) | (2,342,203) | (2,057,897) | (2,078,011) | (8,168) | (57,456) | (7,486) | (14,995,827) |
| 33 | 8120 | Gas used for other utility operations-Credit | (2,016) | (1,413) | (679) | 1,025 | 143 | 84 | (158) | 315 | (808) | (2,891) | (3,510) | (4,691) | (14,898) |
| 34 | 8580 | Transmission and compression of gas by others | 2,285,987 | 2,394,376 | 2,018,731 | 1,642,981 | 1,586,611 | 1,568,770 | 1,625,510 | 1,592,552 | 2,055,679 | 2,293,024 | 2,351,208 | 2,404,009 | 23,819,439 |
| 35 | 8140 | Storage-Operation supervision and engineering | (285) | 0 | 0 | 0 | 0 | 0 | - | - | - | - | 84 | - | (201) |
| 36 | 8160 | Wells expenses | 8,712 | 19,622 | 1,869 | 1,879 | 3,797 | 14,701 | 11,647 | 4,158 | 6,359 | 3,733 | 18,546 | 5,727 | 100,769 |
| 37 | 8170 | Lines expenses | 6,337 | 4,065 | 1,564 | 2,089 | 2,579 | 539 | 2,196 | 1,311 | 4,387 | 3,174 | 3,802 | 6,095 | 40,136 |
| 38 | 8180 | Compressor station expenses | 2,111 | 4,871 | 3,732 | (260) | 2,553 | 1,490 | 1,052 | 6,407 | 2,521 | 4,023 | 1,203 | 627 | 30,328 |
| 39 | 8190 | Compressor station fuel and power | 88 | 80 | 78 | 3 | 62 | 83 | 79 | 86 | 88 | - | 96 | - | 762 |
| 40 | 8200 | Storage-Measuring and regulating station expenses | 925 | 376 | (51) | 94 | 95 | 87 | 792 | (189) | 135 | 140 | 415 | 971 | 3,769 |
| 41 | 8210 | Storage-Purification expenses | 12,439 | (1,435) | (239) | 459 | 425 | 14,630 | 701 | 469 | 1,700 | 9,301 | 2,581 | 6,780 | 47,844 |
| 42 | 8240 | Storage-Other expenses | 651 | 31 | 25 | 53 | 20 | 0 | - | - | - | - | - | - | 780 |
| 43 | 8250 | Storage well royalties | 2,469 | 1,060 | 354 | 698 | 134 | 113 | 140 | 328 | 404 | 571 | 1,537 | 370 | 8,178 |
| 44 | 8260 | Storage Rents | | | | | | | | | | | 400 | | 400 |
| 45 | 8310 | Storage-Maintenance of structures and improvement | 600 | 0 | 750 | 0 | 300 | 600 | - | 300 | 1,410 | 5,526 | 1,000 | 927 | 11,413 |
| 46 | 8340 | Maintenance of compressor station equipment | 18 | 654 | 759 | 512 | (133) | 0 | - | - | 922 | (173) | - | - | 2,560 |
| 47 | 8350 | Maintenance of measuring and regulating station eqt. | 1,062 | (386) | 0 | 536 | (133) | 173 | (82) | - | - | - | - | - | 1,179 |
| 48 | 8360 | Processing-Maintenance of purification equipment | 0 | 0 | 148 | (21) | 0 | 0 | - | - | - | - | - | 302 | 429 |
| 49 | 8370 | Maintenance of other equipment | | | | | | | | | | | | | 0 |
| 50 | 8410 | Other storage expenses-Operation labor and expens | 3,409 | 13,509 | 9,211 | 14,341 | 14,109 | 11,975 | 6,708 | 7,040 | 6,349 | 11,198 | 13,879 | 6,682 | 118,409 |
| 51 | 8520 | Communication system expenses | | | | | | | | | | | | | 0 |
| 52 | 8550 | Other fuel and power for Compression | 0 | 0 | 0 | 0 | 0 | 30 | 30 | 31 | 30 | 32 | 33 | 33 | 218 |
| 53 | 8560 | Mains expenses | 24,145 | 43,384 | 11,397 | 26,439 | 16,253 | 44,203 | 37,135 | 27,506 | 32,819 | 18,218 | 19,115 | 12,282 | 312,896 |
| 54 | 8570 | Transmission-Measuring and regulating station expe | 7,495 | 544 | 3,497 | 4,550 | 1,847 | 90 | 7,436 | 771 | 1,576 | 4,167 | 4,154 | 2,749 | 38,895 |
| 55 | 8590 | Transmission-Other expenses | | | | | | 0 | 1,500 | (576) | - | - | - | - | 924 |
| 56 | 8630 | Transmission-Maintenance of mains | 0 | 215 | 897 | (141) | 1,240 | 604 | 269 | 2,980 | 1,656 | (349) | (44) | - | 7,528 |
| 57 | 8640 | Transmission-Maintenance of compressor sta equipment | | | | | | | | | | | | | 0 |
| 58 | 8650 | Transmission-Maintenance of measuring and regulat | 0 | 0 | 2,863 | 279 | (177) | 0 | 0 | 20 | - | - | - | - | 2,985 |
| 59 | 8700 | Distribution-Operation supervision and engineering | 108,924 | 123,894 | 87,336 | 96,211 | 106,038 | 139,540 | 159,376 | 105,003 | 75,040 | 89,901 | 98,951 | 71,251 | 1,281,465 |

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(b)(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 | actual Sep-15 | actual Oct-15 | actual Nov-15 | actual Dec-15 | actual Jan-16 | actual Feb-16 | Total |
|----------|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 60 | 8710 | Distribution load dispatching | 912 | 20 | 22 | 41 | 41 | 22 | 3,283 | 44 | 46 | 49 | 44 | 44 | 4,568 |
| 61 | 8711 | Odorization | 0 | 0 | 0 | 5,986 | 0 | 0 | 0 | 137 | - | 3,037 | 2,988 | - | 12,147 |
| 62 | 8720 | Distribution-Compressor station labor and expenses | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 63 | 8740 | Mains and Services Expenses | 337,866 | 322,093 | 299,563 | 331,435 | 348,645 | 297,226 | 366,379 | 345,882 | 260,467 | 304,704 | 220,015 | 269,032 | 3,703,286 |
| 64 | 8750 | Distribution-Measuring and regulating station expens | 40,673 | 12,823 | 59,895 | 30,927 | 39,263 | 22,812 | 22,809 | 41,584 | 39,409 | 35,648 | 42,862 | 31,303 | 420,007 |
| 65 | 8760 | Distribution-Measuring and regulating station expens | 1,932 | 535 | 2,813 | 2,681 | 3,657 | 6,085 | 4,873 | (1,494) | 119 | (56) | - | - | 21,145 |
| 66 | 8770 | Distribution-Measuring and regulating station expens | 4,439 | 3,367 | 4,994 | 11,335 | 23,158 | 21,429 | 2,241 | 9,731 | 1,744 | 1,947 | 6,486 | 10,658 | 101,509 |
| 67 | 8780 | Meter and house regulator expenses | 85,680 | 77,707 | 66,203 | 70,824 | 80,799 | 76,265 | 92,149 | 97,049 | 100,479 | 98,540 | 94,416 | 83,365 | 1,023,475 |
| 68 | 8790 | Customer installations expenses | 0 | 90 | 0 | 94 | 239 | 0 | 408 | (155) | - | - | - | 884 | 1,561 |
| 69 | 8800 | Distribution-Other expenses | 16,986 | 25,978 | 22,519 | 10,694 | 19,224 | 11,345 | 12,086 | 9,549 | 13,647 | 4,949 | 13,492 | 9,557 | 170,027 |
| 70 | 8810 | Distribution-Rents | 40,818 | 37,699 | 43,549 | 34,963 | 43,047 | 40,700 | 49,590 | 36,041 | 36,819 | 36,418 | 37,269 | 38,413 | 477,323 |
| 71 | 8850 | Distribution-Maintenance supervision and engineerin | 37 | 185 | 185 | 140 | 0 | 304 | 384 | 98 | 476 | 26 | 40 | 231 | 2,105 |
| 72 | 8860 | Distribution-Maintenance of structures and improvem | 11,627 | 40 | 622 | 221 | 89 | 41 | 32 | 212 | 32 | 1,485 | 264 | 1,262 | 15,927 |
| 73 | 8870 | Distribution-Maint of mains | 6,567 | 1,572 | 7,189 | 2,092 | 4,112 | 3,429 | 5,900 | 2,562 | 1,399 | 4,518 | 1,103 | 6,897 | 47,340 |
| 74 | 8890 | Maintenance of measuring and regulating station eq | 183 | 177 | 0 | 0 | 0 | 3,405 | 81 | 2,445 | 270 | - | 742 | 45 | 7,348 |
| 75 | 8900 | Maintenance of measuring and regulating station eq | 0 | 458 | 4,685 | 488 | 341 | 0 | (2,852) | 101 | 165 | 314 | - | 1,570 | 5,271 |
| 76 | 8910 | Maintenance of measuring and regulating station eq | 0 | 6,515 | 1,049 | 670 | 5,815 | 280 | 87 | - | - | 195 | 2,322 | 871 | 17,783 |
| 77 | 8920 | Maintenance of services | 408 | 652 | (5) | (26) | 0 | 827 | (294) | 1,187 | 1,308 | (341) | - | 1,791 | 5,507 |
| 78 | 8930 | Maintenance of meters and house regulators | 7,219 | 6,050 | 6,481 | 9,382 | 11,661 | 12,950 | 3,834 | 11,280 | 7,540 | 6,371 | 1,908 | 6,596 | 91,293 |
| 79 | 8940 | Distribution-Maintenance of other equipment | (939) | 3,276 | 2,206 | 22,511 | 3,954 | 7,868 | 4,184 | (81) | 399 | 656 | 1,410 | 2,542 | 47,986 |
| 80 | 9010 | Customer accounts-Operation supervision | - | - | - | - | - | 0 | 142 | - | - | - | - | - | 142 |
| 81 | 9020 | Customer accounts-Meter reading expenses | 91,879 | 121,879 | 107,089 | 114,825 | 114,278 | 98,163 | 107,229 | 133,899 | 116,345 | 115,731 | 107,514 | 118,934 | 1,347,764 |
| 82 | 9030 | Customer accounts-Customer records and collection | 29,218 | 33,171 | 42,346 | 35,784 | 32,200 | 22,339 | 25,222 | 59,663 | 34,035 | 33,535 | 28,909 | 25,908 | 402,330 |
| 83 | 9040 | Customer accounts-Uncollectible accounts | 116,325 | 24,247 | 19,571 | 175,706 | 19,482 | 19,404 | 506,812 | 23,960 | 28,399 | 37,427 | 44,559 | 35,636 | 1,051,528 |
| 84 | 9090 | Customer service-Operating informational and instru | 13,255 | 10,829 | 10,459 | 9,693 | 9,061 | 11,760 | 10,233 | 11,452 | 12,430 | 10,693 | 8,422 | 11,885 | 129,973 |
| 85 | 9100 | Customer service-Miscellaneous customer service | 0 | 0 | 0 | 0 | 0 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 86 | 9110 | Sales-Supervision | 25,970 | 21,662 | 23,130 | 20,081 | 20,662 | 20,122 | 19,280 | 22,563 | 20,693 | 17,580 | 19,844 | 19,764 | 251,380 |
| 87 | 9120 | Sales-Demonstrating and selling expenses | 4,838 | 2,655 | 3,218 | 3,011 | 5,580 | 6,680 | 20,380 | 6,416 | 8,563 | 5,506 | 4,913 | 5,394 | 77,153 |
| 88 | 9130 | Sales-Advertising expenses | 1,519 | 2,316 | 2,744 | 1,196 | 1,209 | 1,707 | 3,408 | 5,824 | 792 | 1,827 | 2,017 | 414 | 24,973 |
| 89 | 9200 | A&G-Administrative & general salaries | 12,708 | 12,580 | 10,884 | 10,341 | 11,471 | 10,422 | 10,887 | 11,254 | 11,114 | 11,748 | 10,773 | 10,777 | 134,958 |
| 90 | 9210 | A&G-Office supplies & expense | 2,050 | 374 | (50) | 1,059 | 784 | 291 | 1,565 | (55) | 436 | 1,190 | 866 | 1,419 | 9,950 |
| 91 | 9220 | A&G-Administrative expense transferred-Credit | 1,048,979 | 1,007,782 | 1,111,531 | 964,157 | 1,761,550 | 503,334 | 1,315,717 | 981,863 | 984,528 | 919,040 | 1,143,626 | 1,032,999 | 12,775,105 |
| 92 | 9230 | A&G-Outside services employed | 5,000 | 16,506 | 15,128 | 26,696 | 28,801 | 17,583 | 77,579 | 13,626 | 15,728 | 23,235 | 28,668 | 11,999 | 280,551 |
| 93 | 9240 | A&G-Property insurance | 14,569 | 13,796 | 13,775 | 12,965 | 12,828 | 12,683 | 12,572 | 13,315 | 13,745 | 13,389 | 13,297 | 13,410 | 160,341 |
| 94 | 9250 | A&G-Injuries & damages | 368 | 114,712 | 4,710 | 201 | 4,757 | 1,613 | 60,367 | 2,767 | 1,166 | 4,505 | 8,879 | 20,851 | 224,895 |
| 95 | 9260 | A&G-Employee pensions and benefits | 239,185 | 199,130 | 190,845 | 188,033 | 203,543 | 165,490 | 190,644 | 184,122 | 165,433 | 176,973 | 166,946 | 169,209 | 2,239,752 |
| 96 | 9270 | A&G-Franchise requirements | 0 | 321 | 0 | 0 | 0 | 0 | - | - | - | - | - | - | 321 |
| 97 | 9280 | A&G-Regulatory commission expenses | (259) | 0 | 4,257 | 2,300 | 0 | 0 | - | 1,321 | 12,988 | 119,489 | 28,980 | 1,383 | 166,458 |
| 98 | 9302 | Miscellaneous general expenses | 2,044 | 8,530 | 350 | 634 | 3,425 | 11,200 | 513 | 3,000 | 13,450 | 1,830 | 5,980 | 1,549 | 52,505 |
| 99 | 9310 | A&G-Rents | 1,206 | 1,219 | 1,206 | 1,219 | 1,269 | 1,262 | 1,262 | 1,262 | 1,262 | 1,262 | 17 | 2,508 | 14,955 |
| 100 | 9320 | A&G-Maintenance of general plant | 0 | 0 | 0 | 1,248 | 0 | 0 | 0 | - | - | - | - | - | 1,248 |
| 101 | | | | | | | | | | | | | | | |
| 102 | | Operating (Income)Loss* | (\$4,263,974) | (\$2,047,228) | (\$953,317) | (\$848,926) | (\$37,723) | (\$1,385,714) | 1,234,134 | (\$2,016,211) | (\$2,970,859) | (\$4,889,804) | (\$4,482,093) | (\$4,946,284) | (\$29,507,999) |

*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
Worksheet 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 | actual | actual | actual | actual | actual | 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 |
| | | 4091-41C Provision for income taxes | \$ 188,489 | \$ 243,922 | \$ 682,126 | \$ 1,051,227 | \$ 3,771,360 | \$ (1,129,701) | \$ 1,735,510 | \$ 588,797 | \$ 219,738 | \$ (21,158) | \$ (315,820) | \$ 308,481 | \$ 7,322,971 |
| | | | | | | | | | | | | | | | 0 |
| 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 incor | (0) | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | (0) | 0 | 0 |
| 3 | 8210 | Storage-Purification expenses | | | | | | 1,191 | 0 | 0 | 0 | 0 | 0 | 0 | 1,191 |
| 4 | 8580 | Mains expenses | 0 | 555 | (230) | 89 | 48 | 109 | 560 | 0 | (71) | 71 | 0 | (130) | 980 |
| 5 | 8700 | Distribution-Operation supervision and engineering | 12,345 | 6,008 | 774 | 151 | 10,190 | 611 | 321 | 188 | 0 | 687 | 173 | 853 | 32,248 |
| 6 | 8740 | Mains and Services Expenses | 13,304 | 2,002 | 9,281 | 11,403 | (1,565) | 10,024 | 11,541 | 13,575 | 8,788 | 10,974 | 14,537 | 3,442 | 107,308 |
| 7 | 8780 | Meter and house regulator expenses | (1,002) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,002) |
| 8 | 8800 | Distribution-Other expenses | 0 | 11 | 0 | 517 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 569 |
| 9 | 9010 | Customer accounts-Operation supervision | 0 | 500 | 7,088 | 153 | 362 | 0 | 209 | 19,645 | (7,075) | 0 | 0 | 0 | 20,881 |
| 10 | 9030 | Customer accounts-Customer records and collection | 3,706 | 3,706 | 3,538 | 3,706 | 3,875 | 3,538 | 3,708 | 158,445 | 158,115 | 177,675 | 197,254 | 157,994 | 875,257 |
| 11 | 9100 | Customer service-Miscellaneous customer service | 447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 447 |
| 12 | 9120 | Sales-Demonstrating and selling expenses | 0 | 0 | 400 | 0 | 275 | 0 | 0 | 0 | 0 | 0 | 2,500 | 800 | 6,019 |
| 13 | 9200 | A&G-Administrative & general salaries | (1,579,484) | (1,201,722) | (261,630) | (2,885,600) | (5,481,319) | (4,808,854) | 3,068,360 | (1,085,186) | (1,236,058) | (754,864) | 84,538 | (1,279,806) | (17,421,229) |
| 14 | 9210 | A&G-Office supplies & expense | 1,249,144 | 1,505,038 | 1,602,764 | 1,774,936 | 1,683,391 | 1,837,310 | 181,107 | 1,858,797 | 1,748,886 | 1,784,448 | 1,871,932 | 1,610,204 | 18,685,755 |
| 15 | 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 | (10,811,508) | (6,971,533) | (6,637,125) | (5,412,864) | (8,975,778) | (6,854,594) | (84,557,974) |
| 16 | 9230 | A&G-Outside services employed | 554,634 | 481,433 | 555,984 | 917,908 | 627,191 | 682,005 | 952,370 | 690,314 | 788,025 | 509,962 | 572,074 | 700,807 | 8,012,707 |
| 17 | 9240 | A&G-Property insurance | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 13,537 | 162,529 |
| 18 | 9250 | A&G-Injuries & damages | 1,556,100 | 514,912 | 557,022 | 1,557,219 | 1,560,234 | 1,644,853 | 3,800,681 | 1,654,158 | 1,657,035 | 1,657,435 | 1,778,142 | 1,693,490 | 19,431,280 |
| 19 | 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 | 2,168,918 | 2,811,885 | 2,675,685 | 1,031,595 | 3,322,194 | 3,183,016 | 41,585,446 |
| 20 | 9301 | A&G-General advertising expense | 0 | 0 | 0 | 49,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,000 |
| 21 | 9302 | Miscellaneous general expenses | 1,754,685 | 284,937 | 76,914 | 317,126 | 363,534 | 82,445 | 247,720 | 389,862 | 122,404 | 510,221 | 685,514 | 312,753 | 5,127,915 |
| 22 | 9310 | A&G-Rents | 425,099 | 415,146 | 438,153 | 410,794 | 431,282 | 404,455 | 618,970 | 424,112 | 415,494 | 404,810 | 402,706 | 433,827 | 5,224,829 |
| 23 | 9320 | A&G-Maintenance of general plant | 53,285 | 43,332 | 80,000 | 52,073 | 16,688 | 31,285 | 28,684 | 24,423 | 2,941 | 38,395 | 29,415 | 23,871 | 424,392 |
| 24 | | Operating (Income)Loss* | \$42,374 | (\$999,659) | (\$998,423) | \$4,950,557 | (\$8,820,345) | \$3,887,443 | \$86,368 | \$0 | (\$309,618) | (\$47,960) | (\$1,262) | \$64 | (\$2,231,451) |
| 25 | | | | | | | | | | | | | | | |
| 26 | 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 | (10,811,508) | (6,971,533) | (6,637,125) | (5,412,864) | (8,975,778) | (6,854,594) | (84,557,974) |
| 27 | | Allocation Factor to Kentucky | 5.42% | 5.48% | 5.47% | 5.48% | 5.39% | 5.00% | 5.40% | 5.32% | 5.74% | 5.65% | 5.52% | 5.50% | 5.49% |
| 28 | | Total Allocated Amount | (390,748) | (334,652) | (374,633) | (329,559) | (805,469) | 109,988 | (583,844) | (370,879) | (380,868) | (305,594) | (495,474) | (377,089) | (4,638,842) |

*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: X Base Period _____ Forecasted Period _____
Type of Filing: X 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 | actual | actual | actual | actual | actual | actual | actual | actual | actual | actual | actual | Total |
|----------|----------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | | Mar-15 | May-15 | May-15 | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | |
| | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 | 4030 | Depreciation Expense | 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 |
| 3 | 8700 | Distribution-Operation supervision and engineering | 0 | 0 | 111 | 0 | 0 | 0 | 0 | 348 | 2 | (14) | 414 | 861 |
| 4 | 8740 | Mains and Services Expenses | 576 | 2,016 | 1,092 | 1,426 | 1,268 | 3,860 | 2,283 | 1,954 | 1,543 | 1,806 | 2,156 | 1,760 |
| 5 | 8800 | Distribution-Other expenses | 0 | 0 | 0 | 0 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 6 | 9010 | Customer accounts-Operation supervision | 492,128 | 506,969 | 484,014 | 513,244 | 517,441 | 482,175 | 661,050 | 404,651 | 442,295 | 476,228 | 422,092 | 442,860 |
| 7 | 9020 | Customer accounts-Meter reading expenses | 0 | 0 | 0 | 0 | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 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 | 2,027,980 | 1,903,604 | 1,788,652 | 1,978,878 | 1,868,609 | 1,781,292 |
| 9 | 9200 | A&G-Administrative & general salaries | 397,662 | 345,242 | 332,031 | 327,602 | 366,879 | 374,651 | 355,938 | 359,593 | 345,951 | 381,818 | 349,090 | 340,656 |
| 10 | 9210 | A&G-Office supplies & expense | 827,251 | 819,940 | 894,494 | 879,146 | 936,394 | 874,387 | 1,176,678 | 646,093 | 731,310 | 806,951 | 777,766 | 831,277 |
| 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) | (5,578,984) | (4,409,855) | (4,403,959) | (4,811,827) | (4,636,147) | (4,452,796) |
| 12 | 9230 | A&G-Outside services employed | 45,898 | 39,095 | 61,428 | 49,207 | 408 | 68,226 | 97,699 | 16,921 | 15,053 | 18,282 | 54,913 | 21,279 |
| 13 | 9240 | A&G-Property insurance | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 | 10,472 |
| 14 | 9250 | A&G-Injuries & damages | 0 | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263 |
| 15 | 9260 | A&G-Employee pensions and benefits | 1,082,828 | 1,067,005 | 1,090,779 | 1,030,067 | 1,252,830 | 951,298 | 1,095,729 | 918,224 | 914,593 | 984,246 | 909,377 | 887,950 |
| 16 | 9302 | Miscellaneous general expenses | | | | | | | | | | 88,362 | | |
| 17 | 9310 | A&G-Rents | 151,120 | 150,819 | 150,915 | 150,928 | 150,935 | 151,109 | 151,154 | 153,415 | 153,671 | 153,144 | 153,091 | 152,917 |
| 18 | 9320 | A&G-Maintenance of general plant | 3,000 | 3,319 | 8,400 | 144 | 4,236 | 1,236 | 22 | 1,029 | 72 | 0 | 232 | 1,866 |
| 19 | | | | | | | | | | | | | | |
| 20 | | Operating (Income)Loss* | \$0 | \$0 | \$0 | \$498 | (\$498) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$0) |
| 21 | | | | | | | | | | | | | | (\$88,362) |
| 22 | 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) | (5,578,984) | (4,409,855) | (4,403,959) | (4,811,827) | (4,636,147) | (4,452,796) |
| 23 | | Allocation Factor to Kentucky | 5.73% | 5.73% | 5.74% | 5.73% | 5.74% | 5.73% | 5.73% | 8.08% | 5.31% | 5.68% | 5.68% | 5.68% |
| 24 | | Total Allocated Amount | (287,194) | (287,409) | (285,280) | (280,347) | (304,829) | (270,677) | (319,565) | (267,050) | (233,726) | (273,449) | (263,444) | (253,001) |
| 25 | | | | | | | | | | | | | | (3,325,982) |

*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
Worksheet 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 | actual | actual | actual | actual | actual | 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 | (20,105,540) | 1,016,425 | 1,850,042 | 3,332,735 | 4,611,258 | 3,429,481 | 180,145 |
| 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 | 48 | 47 | 43 | 42 | 43 | 44 | 510 |
| 5 | 8180 | Compressor station expenses | 43 | 43 | 40 | 39 | 43 | 31 | 50 | 51 | 45 | 44 | 45 | 46 | 520 |
| 6 | 8190 | Compressor station fuel and power | 880 | 553 | 1,521 | 5 | 0 | 5 | 702 | 3,572 | 5 | 481 | 277 | 258 | 8,259 |
| 7 | 8210 | Storage-Purification expenses | 778 | 213 | 119 | 151 | 139 | 16 | 129 | 119 | 123 | 129 | 216 | 671 | 2,804 |
| 8 | 8240 | Storage-Other expenses | 58 | 40 | 15 | 5 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 121 |
| 9 | 8250 | Storage well royalties | 2,558 | 3,774 | 2,400 | 1,008 | 289 | 544 | 255 | 987 | 597 | 640 | 2,350 | 2,587 | 17,991 |
| 10 | 8500 | Transmission-Operation supervision and engineering | | | | | | | | 62 | 0 | | | 15 | 77 |
| 11 | 8560 | Mains expenses | 615 | 55 | 52 | 51 | 56 | 126 | 1,358 | 228 | 140 | 58 | 57 | 59 | 2,852 |
| 12 | 8570 | Transmission-Measuring and regulating station e | 82 | 82 | 77 | 75 | 83 | 86 | 96 | 94 | 86 | 84 | 104 | 89 | 1,038 |
| 13 | 8650 | Transmission-Maintenance of me - Non-Inventor | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 | 52 | 0 | 88 |
| 14 | 8700 | Distribution-Operation supervision and engineer | 275,478 | 270,493 | 291,758 | 254,036 | 320,552 | 247,207 | 372,559 | 247,519 | 247,771 | 248,463 | 240,852 | 292,272 | 3,308,961 |
| 15 | 8711 | Odorization | 7,998 | 16,845 | 0 | 157 | 0 | 4,310 | 17,993 | 0 | 0 | 0 | 142 | 5,982 | 53,426 |
| 16 | 8740 | Mains and Services Expenses | 7,866 | 12,005 | 4,450 | 5,702 | 11,811 | 9,252 | 6,195 | 22,049 | (4,149) | 11,006 | 4,250 | 6,386 | 96,623 |
| 17 | 8750 | Distribution-Measuring and regulating station ex | 271 | 517 | 1,497 | 2,584 | 292 | 6,783 | 1,366 | 5,946 | 10,286 | 8,529 | 8,468 | 7,424 | 53,964 |
| 18 | 8760 | Distribution-Measuring and regulating station ex | 0 | 0 | 0 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 720 |
| 19 | 8770 | Distribution-Measuring and regulating station ex | 572 | 16 | 15 | 3,591 | 0 | 0 | 0 | 0 | 907 | 54 | 0 | 18 | 5,172 |
| 20 | 8800 | Distribution-Other expenses | 0 | 0 | 504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 | 0 | 1,352 |
| 21 | 8810 | Distribution-Rents | 25,712 | 27,868 | 22,685 | 24,793 | 23,790 | 25,854 | 26,199 | 26,296 | 25,824 | 28,452 | 27,073 | 26,466 | 311,011 |
| 22 | 9010 | Customer accounts-Operation supervision | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 |
| 23 | 9030 | Customer accounts-Customer records and collec | 261,150 | 262,591 | 235,446 | 239,238 | 222,692 | 220,918 | 225,750 | 229,341 | 232,400 | 223,747 | 229,237 | 238,010 | 2,820,519 |
| 24 | 9100 | Customer service-Miscellaneous customer servit | 81 | 7 | 0 | 0 | 61 | 73 | 1,831 | 16 | 50 | 60 | 86 | 41 | 2,306 |
| 25 | 9110 | Sales-Supervision | 8,144 | 11,939 | 8,546 | 15,854 | 9,151 | 9,860 | 14,323 | 9,081 | 8,329 | 14,387 | 7,870 | 8,722 | 126,185 |
| 26 | 9120 | Sales-Demonstrating and selling expenses | 139 | 0 | 0 | 0 | 0 | 0 | 2,721 | 0 | 0 | 0 | 0 | 0 | 2,859 |
| 27 | 9130 | Sales-Advertising expenses | 0 | 0 | 2,321 | 150 | 0 | 0 | 1,581 | 0 | 525 | 3,414 | 0 | 119 | 8,110 |
| 28 | 9200 | A&G-Administrative & general salaries | (4,567) | (4,657) | (5,150) | (4,164) | (4,789) | (3,965) | (3,757) | (4,222) | (3,431) | (13,270) | (5,966) | (4,380) | (62,317) |
| 29 | 9210 | A&G-Office supplies & expense | 0 | 580 | 358 | 46 | 2,250 | (1) | 68,000 | 123 | 483 | (67,733) | 10 | 45 | 4,160 |
| 30 | 9220 | A&G-Administrative expense transferred-Credit | (755,678) | (785,580) | (919,771) | (721,490) | (1,326,377) | (697,810) | (839,729) | (658,625) | (708,414) | (651,086) | (736,708) | (771,559) | (9,572,825) |
| 31 | 9230 | A&G-Outside services employed | 22,567 | 12,254 | 15,854 | 9,836 | 0 | 16,709 | 21,950 | 15,736 | 15,079 | 12,547 | 11,864 | 933 | 155,329 |
| 32 | 9240 | A&G-Property insurance | (688) | (828) | (800) | (874) | (837) | (687) | (891) | (837) | (802) | (831) | (1,259) | (815) | (10,328) |
| 33 | 9250 | A&G-Injuries & damages | 25,271 | 14,118 | 24,050 | 23,672 | 23,974 | 72,438 | 22,814 | 21,079 | 19,853 | 19,639 | 55,352 | 51,297 | 373,554 |
| 34 | 9260 | A&G-Employee pensions and benefits | 113,471 | 149,784 | 293,007 | 137,531 | 709,529 | 81,144 | 46,803 | 74,092 | 146,987 | 153,826 | 154,788 | 119,867 | 2,180,830 |
| 35 | 9302 | Miscellaneous general expenses | 7,323 | 7,244 | 15,964 | 7,244 | 7,244 | 7,244 | 11,644 | 7,266 | 7,266 | 7,266 | 0 | 15,403 | 101,104 |
| 36 | 9310 | A&G-Rents | 12 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 44 |
| 37 | | | | | | | | | | | | | | | |
| 38 | | Operating (Income)Loss* | \$0 | \$0 | (\$0) | \$0 | \$0 | \$0 | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | \$0 | \$0 |
| 39 | | | | | | | | | | | | | | | |
| 40 | 9220 | A&G-Administrative expense transferred-Credit | (755,678) | (785,580) | (919,771) | (721,490) | (1,326,377) | (697,810) | (839,729) | (658,625) | (708,414) | (651,086) | (736,708) | (771,559) | (9,572,825) |
| 41 | | Allocation Factor to Kentucky | 49.10% | 49.10% | 49.10% | 49.10% | 49.10% | 49.10% | 49.10% | 52.22% | 52.22% | 52.22% | 52.22% | 52.22% | 50.25% |
| 42 | | Total Allocated Amount | (371,038) | (385,720) | (451,607) | (354,252) | (651,251) | (342,625) | (412,307) | (343,934) | (369,934) | (339,997) | (384,709) | (402,908) | (4,810,281) |

*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
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 | \$ 29,507,999 | \$ 6,899,205 | \$ 36,407,204 | C-2 |
| 2 | Interest Deduction | 7,229,770 | 527,964 | 7,757,734 | * |
| 3 | Taxable Income | \$ 22,278,229 | \$ 6,371,241 | \$ 28,649,470 | |
| 4 | Composite Tax Rate (state & federal) | 38.900% | | 38.900% | ** |
| 5 | State & Federal Income Tax | \$ 8,666,231 | \$ 2,478,413 | \$ 11,144,644 | |
| <u>* Interest Expense Calculation:</u> | | | | | |
| 6 | 13 Month Average Rate Base | \$ 296,786,302 | | \$ 335,832,639 | B-1 |
| 7 | Weighted cost of Debt | 2.44% | | 2.31% | J-1 |
| 8 | Interest Expense | <u>\$ 7,229,770</u> | | <u>\$ 7,757,734</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% | | | |

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 4)
Page 1 of 2

SUPPLEMENTAL RESPONSE (3/23/2016)

REQUEST:

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
- (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting work papers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when Atmos files its monthly financial statements with the Commission, through the month of the public hearing.

SUPPLEMENTAL RESPONSE:

- c) Please see supplemental Attachment 1 for rate case expenses updated through February 2016.

Case No. 2015-00343
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54 (Supplement 4)
Page 2 of 2

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-54_Att1_Suppl4 - Rate Case Expenses through February 2016.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses
 Actuals Through February 2016

| Category | Transaction Date | Invoice Number | Vendor | Amount | Hours Worked | Hourly Rate | FERC Account | Expenditure Type | Base Period | Description | |
|----------------|------------------|----------------------|---------------------------------------|----------------------|--------------|-------------|--------------|------------------|-------------|--|---------------|
| Consultants | 9/30/2015 | 150902 | Alliance Consulting Group | \$ 1,295.00 | 7 | \$ 185 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts | \$ 1,295.00 |
| Consultants | 9/30/2015 | 150902 | Alliance Consulting Group | \$ 25.90 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses | \$ 25.90 |
| Consultants | 10/31/2015 | 151003 | Alliance Consulting Group | \$ 520.00 | 2 | \$ 260 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Dane Watson | \$ 520.00 |
| Consultants | 10/31/2015 | 151003 | Alliance Consulting Group | \$ 555.00 | 3 | \$ 185 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Rhonda Watts | \$ 555.00 |
| Consultants | 10/31/2015 | 151003 | Alliance Consulting Group | \$ 21.50 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses | \$ 21.50 |
| Other Expenses | 11/16/2015 | 010_PAMELA.PERRY_NOV | Bank of America | \$ 74.55 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINENOW.com | \$ 74.55 |
| Other Expenses | 11/16/2015 | 010_PAMELA.PERRY_NOV | Bank of America | \$ 554.30 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINENOW.com | \$ 554.30 |
| Consultants | 11/18/2015 | 34299 | James H Vander Weide | \$ 11,262.50 | 26.5 | \$ 425 | 9280 | Contractor Labor | Yes | Preparation of Cost of Equity Study & Testimony | \$ 11,262.50 |
| Consultants | 12/1/2015 | KENTUCKY_120115 | Paul H. Raab | \$ 32.00 | N/A | N/A | 9280 | Contractor Labor | Yes | Postage - FedEx | \$ 32.00 |
| Consultants | 12/1/2015 | KENTUCKY_120115 | Paul H. Raab | \$ 10,915.00 | 37 | \$ 295 | 9280 | Contractor Labor | Yes | Class Cost Study | \$ 10,915.00 |
| Other Expenses | 12/16/2015 | 15122AA0 | Kentucky Press Association | \$ 106,662.94 | N/A | N/A | 9280 | Advertising | Yes | Required Newspaper Notification | \$ 106,662.94 |
| Other Expenses | 01/16/2016 | 010_PAMELA.PERRY_JAN | Bank of America | \$ 42.16 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINENOW.com | \$ 42.16 |
| Other Expenses | 01/16/2016 | 010_PAMELA.PERRY_JAN | Bank of America | \$ 209.87 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 209.87 |
| Consultants | 01/31/2016 | 160103 | Alliance Consulting Group | \$ 1,170.00 | 4.5 | \$ 260 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Dane Watson | \$ 1,170.00 |
| Consultants | 01/31/2016 | 160103 | Alliance Consulting Group | \$ 23.40 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses | \$ 23.40 |
| Other Expenses | 02/16/2016 | 010_PAMELA.PERRY_FEB | Bank of America | \$ 60.61 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 60.61 |
| Other Expenses | 02/16/2016 | 010_PAMELA.PERRY_FEB | Bank of America | \$ 64.86 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 64.86 |
| Other Expenses | 02/16/2016 | 010_PAMELA.PERRY_FEB | Bank of America | \$ 64.03 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 64.03 |
| Consultants | 11/30/2015 | 151103 | Alliance Consulting Group | \$ 780.00 | 3 | \$ 260 | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Dane Watson | \$ 780.00 |
| Consultants | 11/30/2015 | 151103 | Alliance Consulting Group | \$ 15.60 | N/A | N/A | 9280 | Contractor Labor | Yes | Data Analysis - Depreciation Study - Misc. Office Expenses | \$ 15.60 |
| Legal | 12/10/2015 | 12/10/2015 | John N. Hughes PSC | \$ 17,985.50 | 51.39 | \$ 350 | 9280 | Legal | Yes | Legal Representation | \$ 17,985.50 |
| Legal | 12/14/2015 | 12-14-2015 | Wilson Hutchinson Poteat & Littlepage | \$ 8,134.50 | 29.58 | \$ 275 | 9280 | Legal | Yes | Legal Representation | \$ 8,134.50 |
| Other Expenses | 12/16/2015 | 010_PAMELA.PERRY_DEC | Bank of America | \$ 96.41 | N/A | N/A | 9280 | Office Supplies | Yes | Office Supplies - BUYONLINENOW.com | \$ 96.41 |
| Other Expenses | 12/16/2015 | 010_PAMELA.PERRY_DEC | Bank of America | \$ 554.05 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 554.05 |
| Other Expenses | 12/16/2015 | 010_PAMELA.PERRY_DEC | Bank of America | \$ 1,039.85 | N/A | N/A | 9280 | Postage | Yes | Shipping Charges - FedEx | \$ 1,039.85 |
| TOTAL | | | | \$ 162,160.53 | | | | | | | |