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May 24, 2016

Aaron Greenwell  
Acting Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: Atmos Energy Corporation  
Case No. 2015-00343

Dear Mr. Gardner:

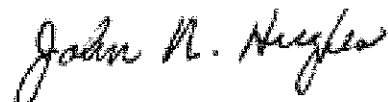
Atmos Energy Corporation submits the updated responses to the Commission's First Data Requests, Items 1-45 and 1-54. I certify that the electronic documents are true and correct copies of the original documents.

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 )

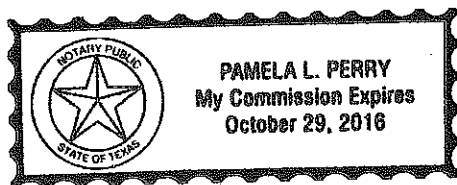
AFFIDAVIT

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 23<sup>rd</sup> day  
of May, 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 5)**  
**Page 1 of 1**

**SUPPLEMENTAL RESPONSE (5/24/2016)**

**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 March 2016 and April 2016 actuals.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-45\_Att1\_Suppl5 - Operating Income Base Period - Updated through April 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	<u>\$ 131,331,262</u>	<u>\$ 141,542,095</u>	<u>\$ 1,300,638</u>	<u>\$ 142,842,733</u>
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	Rate-making 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 & Information	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		<u>Total Purchased Gas Cost</u>	\$ 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 &amp; 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 (1)
144		<u>Administrative and General Expenses - Operation</u>	
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>	<u>\$ 96,399,689</u>
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	<u>8,666,231</u>
167			
168		TOTAL OPERATING EXPENSE (incl Gas Cost)	<u>\$ 131,331,262</u>
169			
170		NET OPERATING INCOME	<u>\$ 20,841,768</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

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

FR 18(8)(c)2.2  
 Schedule C-2.2  
 Witness: Wailer, 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
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
62	8720	Distribution-Compressor station labor and expenses													0
63	8740	Mains and Services Expenses	337,866	322,093	299,583	331,435	348,845	297,226	366,379	345,862	260,467	304,704	220,015	269,032	3,703,286
64	8750	Distribution-Measuring and regulating station ex	40,673	12,823	59,885	30,927	39,263	22,812	22,809	41,584	39,409	35,648	42,862	31,303	420,007
65	8780	Distribution-Measuring and regulating station ex	1,932	535	2,813	2,681	3,657	6,095	4,873	(1,494)	119	(56)	-	-	21,145
66	8770	Distribution-Measuring and regulating station ex	4,439	3,367	4,994	11,335	23,158	21,429	2,241	9,731	1,744	1,947	6,466	10,656	101,509
67	8780	Meter and house regulator expenses	85,680	77,707	66,203	70,824	80,799	76,265	82,149	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	10,684	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	38,041	38,819	38,418	37,269	38,413	477,323
71	8850	Distribution-Maintenance supervision and engine	37	185	185	140	0	304	384	98	476	26	40	231	2,105
72	8860	Distribution-Maintenance of structures and imprc	11,627	40	622	221	89	41	32	212	32	1,485	284	1,262	15,927
73	8870	Distribution-Maint of mains	6,587	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 statior	183	177	0	0	0	3,405	81	2,445	270	-	742	45	7,348
75	8900	Maintenance of measuring and regulating statior	0	456	4,685	488	341	0	(2,852)	101	165	314	-	1,570	5,271
76	8910	Maintenance of measuring and regulating statior	0	6,515	1,049	670	5,815	280	67	-	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	8,050	6,481	9,382	11,681	12,950	3,834	11,280	7,540	6,371	1,908	6,696	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	47,886
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 collec	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	23,980	28,399	37,427	44,559	35,636	1,051,628
84	9090	Customer service-Operating informational and ir	13,255	10,829	10,459	9,693	9,061	11,760	10,233	11,452	12,430	10,693	8,422	11,685	129,973
85	9100	Customer service-Miscellaneous customer servic	0	0	0	0	0	85	0	0	0	0	0	0	85
86	9110	Sales-Supervision	25,970	21,692	23,130	20,081	20,662	20,122	19,280	22,583	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	1,627	2,017	414	24,973
89	9160	Sales - Miscellaneous Sales Expenses													0
90	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
91	9210	A&G-Office supplies & expense	2,050	374	(60)	1,059	784	291	1,565	(55)	436	1,190	886	1,419	9,950
92	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	881,863	984,628	919,040	1,143,626	1,032,999	12,775,105
93	9230	A&G-Outside services employed	5,000	16,506	15,128	26,698	28,801	17,583	77,579	13,626	15,728	23,235	28,668	11,999	280,551
94	9240	A&G-Property insurance	14,569	13,798	13,775	12,965	12,828	12,683	12,572	13,315	13,745	13,389	13,297	13,410	160,341
95	9250	A&G-Injuries & damages	368	114,712	4,710	201	4,757	1,613	80,367	2,767	1,166	4,505	8,879	20,651	224,895
96	9260	A&G-Employee pensions and benefits	239,185	199,130	190,845	188,033	203,543	165,490	190,844	184,122	165,433	176,973	166,946	189,209	2,239,752
97	9270	A&G-Franchise requirements	0	321	0	0	0	0	-	-	-	-	-	-	321
98	9280	A&G-Regulatory commission expenses	(259)	0	4,257	2,300	0	0	-	1,321	12,988	119,489	26,980	1,383	168,458
99	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	52,605
100	9310	A&G-Rents	1,206	1,219	1,206	1,219	1,289	1,262	1,262	1,262	1,262	1,262	17	2,508	14,955
101	9320	A&G-Maintenance of general plant	0	0	0	1,248	0	0	-	-	-	-	-	-	1,248
102															
103		Operating (Income)Loss*	(\$4,263,974)	(\$2,047,228)	(\$953,317)	(\$848,926)	(\$37,723)	(\$1,385,714)	1,234,134	(\$2,016,211)	(\$2,970,659)	(\$4,889,804)	(6,482,093)	(\$4,846,284)	(\$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:  X  Base Period \_\_\_\_\_ Forecasted Period \_\_\_\_\_  
Type of Filing:  X  Original Updated Revised

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	\$ 3,771,380	\$ (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						1,191
4	8560	Mains expenses	0	555	(230)	69	48	109	560	0	(71)	71	0	(130)	980
5	8700	Distribution-Operation supervision and engineering	12,345	6,006	774	151	10,190	611	321	168	0	657	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	3,706	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	2,245	0	0	0	0	2,500	600	6,019
13	9200	A&G-Administrative & general salaries	(1,579,484)	(1,201,722)	(261,630)	(2,885,600)	(5,481,319)	(4,808,654)	3,068,360	(1,085,188)	(1,236,058)	(754,864)	84,536	(1,279,606)	(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	1,748,686	1,764,446	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	(10,811,506)	(6,971,533)	(6,637,125)	(5,412,864)	(8,975,776)	(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	768,025	509,962	572,074	700,807	8,012,707
17	9240	A&G-Property insurance	13,537	13,537	13,537	13,537	13,615	13,543	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	3,600,681	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	1,031,596	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	264,937	78,914	317,126	363,534	82,445	247,720	389,662	122,404	510,221	685,514	312,753	5,127,915
22	9310	A&G-Rents	425,099	415,146	438,153	410,794	431,262	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)	(\$999,423)	\$4,950,557	(\$8,820,345)	\$3,867,443	\$86,368	\$0	(\$309,618)	(\$47,950)	(\$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	(10,811,506)	(6,971,533)	(6,637,125)	(5,412,864)	(8,975,776)	(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%	5.80%	5.49%
28		Total Allocated Amount	(390,748)	(334,652)	(374,633)	(329,559)	(805,469)	109,968	(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(B)(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	actual
			Mar-15	May-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-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	578	2,016	1,092	1,425	1,268	3,850	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	508,969	484,014	513,244	517,441	482,175	661,050	404,651	442,295	476,228	422,082	442,860
7	9020	Customer accounts-Meter reading expenses	0	0	0	0	648	0	0	0	0	0	0	0
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	1,903,504	1,788,652	1,978,878	1,868,609	1,761,292
9	9200	A&G-Administrative & general salaries	397,862	345,242	332,031	327,602	366,879	374,651	355,938	353,593	345,951	381,818	349,080	340,656
10	9210	A&G-Office supplies & expense	827,251	819,940	894,494	879,146	936,394	874,367	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)	(4,403,958)	(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	68,225	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	1,057,005	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	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
20	Operating (Income)Loss*		\$0	\$0	\$0	\$498	(\$498)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	(\$0)	(\$0)
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)	(4,403,958)	(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%	6.08%	5.31%	5.68%	5.68%	5.88%
24		Total Allocated Amount	(287,194)	(287,409)	(285,290)	(280,347)	(304,829)	(270,677)	(319,565)	(267,050)	(233,726)	(273,449)	(263,444)	(253,001)
25														(3,325,992)

\*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
	4091-4101	Provision for income taxes	\$ 2,841,006	\$ 3,329,272	\$ 89,773	\$ (280,721)	\$ (645,820)	\$ 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 adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
3	4081	Taxes other than income taxes, utility operating income	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	1,908	289	544	255	987	597	640	2,350	2,587	17,991
10	8500	Transmission-Operation supervision and engineering								0	62	0	0	15	77
11	8560	Mains expenses	615	55	52	51	56	126	1,358	228	140	56	57	59	2,852
12	8570	Transmission-Measuring and regulating station expense	82	82	77	75	83	86	96	94	86	84	104	89	1,038
13	8650	Transmission-Maintenance of me - Non-inventory Supp	0	0	0	0	0	16	0	0	0	52	0	0	68
14	8700	Distribution-Operation supervision and engineering	275,478	270,493	291,758	254,036	320,552	247,207	372,559	247,519	247,771	248,463	240,652	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	53,423
16	8740	Mains and Services Expenses	7,666	12,005	4,450	5,702	11,811	9,252	6,195	22,049	(4,149)	11,006	4,250	6,386	96,626
17	8750	Distribution-Measuring and regulating station expenses	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 expenses-	0	0	0	720	0	0	0	0	0	0	0	0	720
19	8770	Distribution-Measuring and regulating station expenses-	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	25,864	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 collections e	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
	9090	Customer Service-Operating informational and instructional advertising expense													0
24	9100	Customer service-Miscellaneous customer service	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	9,061	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	355	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)	(651,066)	(736,708)	(771,559)	(9,572,826)
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	(668)	(828)	(800)	(874)	(837)	(887)	(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	56,352	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)	(651,066)	(736,708)	(771,559)	(9,572,826)
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)	(364,252)	(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	<b>State &amp; Federal Income Tax</b>	<b>\$ 8,666,231</b>	<b>\$ 2,478,413</b>	<b>\$ 11,144,644</b>	
<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	\$ 7,229,770		\$ 7,757,734	
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 5)**  
**Page 1 of 2**

**SUPPLEMENTAL RESPONSE (5/24/2016)**

**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 March 2016 and supplemental Attachment 2 for rate case expenses updated through April 2016.

**Case No. 2015-00343**  
**Atmos Energy Corporation, Kentucky Division**  
**Staff RFI Set No. 1**  
**Question No. 1-54 (Supplement 5)**  
**Page 2 of 2**

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff\_1-54\_Att1\_Suppl5 - Rate Case Expenses through March 2016.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff\_1-54\_Att2\_Suppl5 - Rate Case Expenses through April 2016.xlsx, 1 Page.

Respondent: Greg Waller

Amos Energy Corporation  
 Kentucky Operations  
 Rate Case Expenses  
 Actuals Through March 2016

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	09/30/15	150902	Alliance Consulting Group	\$ 1,295.00	7	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	09/30/15	150902	Alliance Consulting Group	\$ 25.90	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 520.00	2	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 555.00	3	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 21.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Other Expenses	11/16/15	010_PAMELA.PERRY_NOV	Bank of America	\$ 74.55	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	11/16/15	010_PAMELA.PERRY_NOV	Bank of America	\$ 554.30	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Consultants	11/18/15	34299	James H Vander Weide	\$ 11,262.50	28.5	\$ 425	9280	Contractor Labor	Yes	Preparation of Cost of Equity Study & Testimony
Consultants	11/30/15	151103	Alliance Consulting Group	\$ 780.00	3	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	11/30/15	151103	Alliance Consulting Group	\$ 15.60	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	12/01/15	KENTUCKY_120115	Paul H. Raab	\$ 32.00	N/A	N/A	9280	Contractor Labor	Yes	Postage - FedEx
Consultants	12/01/15	KENTUCKY_120115	Paul H. Raab	\$ 10,915.00	37	\$ 295	9280	Contractor Labor	Yes	Class Cost Study
Legal	12/10/15	12/10/2015	John N. Hughes PSC	\$ 17,986.50	51.39	\$ 350	9280	Legal	Yes	Legal Representation
Legal	12/14/15	12-14-2015	Wilson Hutchinson Poteat & Littlepage	\$ 8,134.50	29.58	\$ 275	9280	Legal	Yes	Legal Representation
Other Expenses	12/16/15	15122AA0	Kentucky Press Association	\$ 106,862.94	N/A	N/A	9280	Advertising	Yes	Required Newspaper Notification
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 96.41	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 554.05	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 1,039.85	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	01/16/16	010_PAMELA.PERRY_JAN	Bank of America	\$ 42.16	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	01/16/16	010_PAMELA.PERRY_JAN	Bank of America	\$ 209.87	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	01/26/16	16013AA1	Kentucky Press Association	\$ 18,338.88	N/A	N/A	9280	Advertising	No	Required Newspaper Notification
Consultants	01/31/16	160103	Alliance Consulting Group	\$ 1,170.00	4.5	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	01/31/16	160103	Alliance Consulting Group	\$ 23.40	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 1,040.00	4	\$ 260.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Dane Watson
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 8,047.50	43.5	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 292.50	4.5	\$ 65.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Tim Watson
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 180.00	3	\$ 60.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 191.20	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Other Expenses	02/16/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 60.61	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	02/16/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 64.88	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	02/16/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 64.03	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Consultants	02/28/16	150204	Alliance Consulting Group	\$ 740.00	4	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	02/28/16	150204	Alliance Consulting Group	\$ 14.80	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 195.00	0.75	\$ 260.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Dane Watson
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 185.00	1	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 7.60	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Legal	03/10/16	031016	John N. Hughes PSC	\$ 17,230.50	49.23	\$ 350	9280	Legal	No	Legal Representation
Legal	03/15/16	03-15-2016	Wilson Hutchinson Poteat & Littlepage	\$ 7,647.75	27.81	\$ 275	9280	Legal	No	Legal Representation
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 57.99	N/A	N/A	9280	Office Supplies	No	Office Supplies - BUYONLINENOW.com
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 64.03	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 395.09	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
<b>TOTAL</b>				<b>\$ 216,788.37</b>						

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

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	09/30/16	150902	Alliance Consulting Group	\$ 1,295.00	7	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	09/30/16	150902	Alliance Consulting Group	\$ 25.90	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 520.00	2	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 555.00	3	\$ 185	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	10/31/15	151003	Alliance Consulting Group	\$ 21.50	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Other Expenses	11/16/15	010_PAMELA.PERRY_NOV	Bank of America	\$ 74.55	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	11/16/15	010_PAMELA.PERRY_NOV	Bank of America	\$ 564.30	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Consultants	11/18/15	34299	James H Vander Weide	\$ 11,262.50	26.5	\$ 426	9280	Contractor Labor	Yes	Preparation of Cost of Equity Study & Testimony
Consultants	11/30/15	151103	Alliance Consulting Group	\$ 780.00	3	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	11/30/15	151103	Alliance Consulting Group	\$ 15.80	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	12/01/15	KENTUCKY_120115	Paul H. Raab	\$ 32.00	N/A	N/A	9280	Contractor Labor	Yes	Postage - FedEx
Consultants	12/01/15	KENTUCKY_120115	Paul H. Raab	\$ 10,915.00	37	\$ 295	9280	Contractor Labor	Yes	Class Cost Study
Legal	12/10/15	12/10/2015	John N. Hughes PSC	\$ 17,986.50	51.39	\$ 350	9280	Legal	Yes	Legal Representation
Legal	12/14/15	12-14-2015	Wilson Hutchinson Poteat & Littlepage	\$ 8,134.50	29.58	\$ 275	9280	Legal	Yes	Legal Representation
Other Expenses	12/16/15	15122AA0	Kentucky Press Association	\$ 106,662.94	N/A	N/A	9280	Advertising	Yes	Required Newspaper Notification
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 95.41	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 554.05	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	12/16/15	010_PAMELA.PERRY_DEC	Bank of America	\$ 1,039.85	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	01/16/16	010_PAMELA.PERRY_JAN	Bank of America	\$ 42.16	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - BUYONLINENOW.com
Other Expenses	01/16/16	010_PAMELA.PERRY_JAN	Bank of America	\$ 209.87	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	01/26/16	16013AA1	Kentucky Press Association	\$ 18,338.88	N/A	N/A	9280	Advertising	No	Required Newspaper Notification
Consultants	01/31/16	160103	Alliance Consulting Group	\$ 1,170.00	4.5	\$ 260	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Dane Watson
Consultants	01/31/16	160103	Alliance Consulting Group	\$ 23.40	N/A	N/A	9280	Contractor Labor	Yes	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 1,040.00	4	\$ 260.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Dane Watson
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 8,047.50	43.5	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 292.50	4.5	\$ 65.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Tim Watson
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 180.00	3	\$ 60.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Teresa Stewart
Consultants	01/31/16	150104	Alliance Consulting Group	\$ 191.20	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Other Expenses	02/18/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 60.61	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	02/16/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 64.86	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Other Expenses	02/16/16	010_PAMELA.PERRY_FEB	Bank of America	\$ 64.03	N/A	N/A	9280	Postage	Yes	Shipping Charges - FedEx
Consultants	02/28/16	150204	Alliance Consulting Group	\$ 740.00	4	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	02/28/16	150204	Alliance Consulting Group	\$ 14.80	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 195.00	0.75	\$ 260.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Dane Watson
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 185.00	1	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	02/29/16	160201	Alliance Consulting Group	\$ 7.80	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Legal	03/10/16	031016	John N. Hughes PSC	\$ 17,230.50	49.23	\$ 350	9280	Legal	No	Legal Representation
Legal	03/15/16	03-15-2016	Wilson Hutchinson Poteat & Littlepage	\$ 7,647.75	27.81	\$ 275	9280	Legal	No	Legal Representation
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 57.99	N/A	N/A	9280	Office Supplies	No	Office Supplies - BUYONLINENOW.com
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 64.03	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	03/16/16	010_PAMELA.PERRY_MAR	Bank of America	\$ 395.09	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Consultants	03/31/16	160302	Alliance Consulting Group	\$ 390.00	1.5	\$ 260.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Dane Watson
Consultants	03/31/16	160302	Alliance Consulting Group	\$ 462.50	2.5	\$ 185.00	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Rhonda Watts
Consultants	03/31/16	160302	Alliance Consulting Group	\$ 17.05	N/A	N/A	9280	Contractor Labor	No	Data Analysis - Depreciation Study - Misc. Office Expenses
Consultants	04/01/16	KENTUCKY_040116	Paul H. Raab	\$ 1,770.90	6	\$ 295	9280	Contractor Labor	No	Class Cost Study
Consultants	04/01/16	KENTUCKY_040116	Paul H. Raab	\$ 33.00	N/A	N/A	9280	Contractor Labor	No	Postage - FedEx
Other Expenses	04/16/16	010_PAMELA.PERRY_APR	Bank of America	\$ 72.54	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	04/16/16	010_PAMELA.PERRY_APR	Bank of America	\$ 130.81	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	04/16/16	010_PAMELA.PERRY_APR	Bank of America	\$ 152.88	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	04/16/16	010_PAMELA.PERRY_APR	Bank of America	\$ 229.02	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
Other Expenses	04/16/16	010_PAMELA.PERRY_APR	Bank of America	\$ 95.80	N/A	N/A	9280	Postage	No	Shipping Charges - FedEx
<b>TOTAL</b>				<b>\$ 220,141.97</b>						