

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

Telephone: (502) 227-7270

jnhughes@johnnhughespsc.com

October 11, 2017

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2017-00343

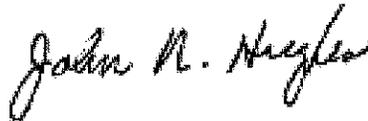
Dear Ms. Pinson:

Atmos Energy Corporation submits its responses to the Commission's Initial Data request with a petition for confidentiality.

Submitted By:

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

And



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
502 227 7270
jnhughes@johnnhughespsc.com

Attorneys for Atmos Energy Corporation

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

Application of Atmos Energy Corporation)	
for an Adjustment of Rates)	Case No. 2017-00349
and Tariff Modifications)	

**PETITION FOR CONFIDENTIALITY
FOR RESPONSE TO ITEMS 1-35, 1-48(9), 1-50, 1-51, 1-53 and 1-65
OF THE COMMISSION'S
FIRST SET OF INFORMATION REQUEST**

Atmos Energy Corporation (Atmos Energy), by counsel, petitions for an order granting confidential protection of certain responses to the initial data request dated September 8, 2017, pursuant to 807 KAR 5:001, Section 13 and KRS 61.878.

ITEMS 1-35, 1-53, 1-65

Item 1-35 of the initial request requires Atmos Energy to:

Provide all wage, compensation, and employee benefits studies, analyses, or surveys conducted since Atmos's last rate case or that are currently utilized by Atmos.

Item 1-53 requests:

- a. Provide the utility's written compensation policy as approved by the Board of Directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the Board of Directors.

Item 65 requests:

Provide the information requested in Schedule 65 for yearly salary and benefit information for each corporate officer and as a group in total by category of Directors, Managers, Supervisors. Exempt, Non-Exempt, Union, and Non-Union Hourly for the years 2013 through 2016 and the base period (in gross dollars—not hourly or monthly rates). Commission Staff will provide Schedule 65 in Excel format by electronic mail to Counsel for all parties.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives (may include stock options or forms of deferred compensation).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- i. Dental benefits cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- j. Vision benefits cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.

Information contained in Items 1-35 and 1-53, is the product of extensive internal Atmos analysis of employee benefits and compensation.

Information in Item 1-65 relates to employee salary and benefits.

The information requested includes benchmarks and parameters to be utilized by Atmos Energy in connection with its wage and salary plan. This information contains proprietary work product that requires confidentiality in order to retain its commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive. The

information requested includes detailed classification and evaluation system information regarding employee compensation and internal employment/compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management and skilled workers. Similar information was granted confidential protection in Farmer's RECC Case No. 2016-00365, Order of June 20, 2017 and Columbia Gas of Kentucky Case No. 2013-00169 in orders dated September 27, 2013 and October 29, 2013. This information was also treated as confidential by the Commission in Atmos Energy's prior case, 2015 -00343.

The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary. Atmos Energy is a utility operating in several states. The disclosure of detailed corporate salary and benefit information for its employees will provide its competitors with information that those competitors do not disclose to Atmos Energy. The information in Item 1-65 is also of such a personal nature to be exempt from disclosure. As the Commission held in Case No. 90-013, In the Matter of: Adjustment of Rates of Western Kentucky Gas Company, dated June 5, 1990:

KRS 61.872(1) requires all public records to be open for inspection unless specifically exempted by law. The exemptions from this requirement are contained in KRS 61.878. Subsection (1) of that section exempts from disclosure "information of a personal nature where the public disclosure thereof would constitute a clearly unwarranted invasion of personal privacy." This provision is intended to exempt from public disclosure any information contained in public records that relates the details of an individual's private life. The information is exempt from

disclosure when the individual's privacy interest in the information outweighs the public's interest in the information. Salaries and wages are matters of private interest which individuals have a right to protect, unless the public has an overriding interest in the information. No such overriding interest is presented here and the salaries and wages of the identified individual employees need not be disclosed.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party seeking confidentiality.

The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

Item – 1-48(9)

Item 1-48(9) of the initial request requires Atmos Energy to:

Provide the following tax data for the most recent calendar year: ...

(9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules;

KRS 61.878(1)(k) exempts from public disclosure "all public records or information the disclosure of which is prohibited by federal law or regulation."

Federal law codified in 26 U.S.C.A. 5 6103(a), prohibits state officials from publicly disclosing any federal income tax return or its contents, making the requested federal income tax return exempt.

Returns and return information shall be confidential, and except as authorized by this title ... no officer or employee of any State ... shall disclose any return or return information obtained by him in any manner in connection with his service as such an officer or an employee or otherwise or under the provisions of this section....

The term "return information" means a taxpayer's identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person under this title for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

The effect of these two statutes is to preclude disclosure of the federal tax return.

Additionally, KRS 131.190(1) requires that all income tax information filed with the Kentucky Revenue Cabinet be treated in a confidential manner:

131.190 Information acquired in tax administration not to be divulged -- Exceptions.

(1) (a) No present or former commissioner or employee of the Department of Revenue, present or former member of a county board of assessment appeals, present or former property valuation administrator or employee, present or former secretary or employee of the Finance and Administration Cabinet, former secretary or employee of the Revenue Cabinet, or any other person, shall intentionally and without authorization inspect or divulge any information acquired by him of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the department or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business.

Thus, the requested state income tax return is also confidential and protected from disclosure by KRS 61.878(1)(1), which exempts from the Kentucky Open Records Act "...public records or information the disclosure of which is prohibited or restricted or otherwise made confidential by enactment of the General Assembly."

This information was determined to be confidential in Atmos Energy's prior rate application - Case No 2015-00343.

Items 1-50 & 1-51

Item 1-50 and item 1-51 request information about professional services, vendor contracts and fees. Copies of the engagement letter for the two outside consultants for this case are provided as Attachments 1 and 2 to the Company's response. The engagement letters show the cost of the service to be provided, the rates charged by the vendor, the terms on which Atmos Energy engaged the vendor and the vendor is to perform, and the terms and conditions of the contracted services. Item 1-51 seeks information about professional service fees. It requests information, including invoices for legal expenses for the prior twelve months. The information sought in the data request is subject to the attorney client privilege of Kentucky Rules of Evidence (KRE) 503. This

information is not publicly available. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with information relating to the legal issues, advice and strategies reviewed, discussed or pursued by Atmos. No public purpose is served by the disclosure of such information.

Disclosing these details will allow Atmos Energy's competitors and other potential vendors to see the details of this engagement giving these competitors and vendors an unfair commercial advantage. Moreover, Atmos Energy and the vendor consider the information confidential and proprietary. As the engagement letter contains competitive data of the vendor, the vendor likewise requires that the information be kept confidential. If competitors or other vendors learned of the specific terms of this engagement, they could use that information to inflate the costs of services, thus harming the financial position of the Company and increasing the cost of services to the customers. The information for which Atmos Energy is seeking confidential treatment is not known outside of the company, and is not disseminated within the company except to those employees with a legitimate business need to know and act upon the information.

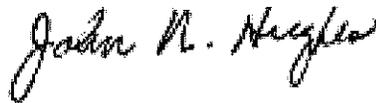
Vendor contracts like the one that is the subject of this Petition have previously been granted confidential protection by the Commission. See: In the Matter of: Application of Atmos Energy Corporation for an Adjustment of Rates, Case No. 2015-00343. Similarly, attorney fees and agreements have been held confidential in Atmos Energy Case No. 2013-00148.

Atmos Energy requests that the information be held confidentially

indefinitely. The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the tax filings remain secure.

For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential in their entirety. Should the Commission determine that some or all of the material is not to be given confidential protection, Atmos Energy requests a hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
502 227 7270
jnhughes@johnnhughespsc.com

And

Mark R. Hutchinson
Wilson, Hutchinson & Littlepage
611 Frederica St.
Owensboro, KY 42303
270 926 5011
Fax: 270-926-9394
randy@whplawfirm.com

Attorneys for Atmos Energy Corporation

Certification:

I certify that is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing was transmitted to the Commission on October 11, 2017; that an original and one copy of the filing will be delivered to the Commission within two days; and that no party has been excused from participation by electronic means.

John N. Mezler

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

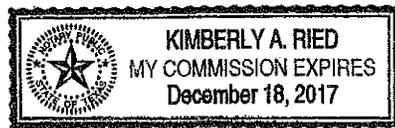
The Affiant, Melanie P. Connelly, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.


Melanie P. Connelly

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Melanie P. Connelly on this the 10th day of October, 2017.


Notary Public
My Commission Expires: 18 DEC 17



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Laura K. Gilham, 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.

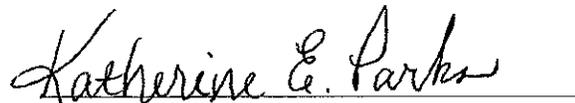


Laura K. Gilham

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gilham on this the 9 day of October, 2017.





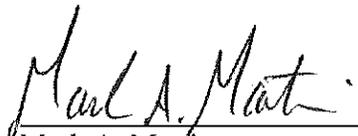
Notary Public
My Commission Expires: 7/16/2018

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Mark A. Martin, 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.



Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 5 day of October, 2017.



Notary Public
My Commission Expires: 3-12-15
ID: 529633

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

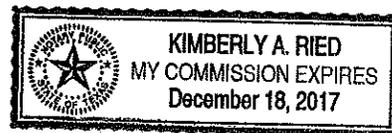
The Affiant, Kimberly D. Pettineo, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.

Kimberly D. Pettineo
Kimberly D. Pettineo

STATE OF Ky
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Kimberly D. Pettineo on this the 10th day of October, 2017.

Kimberly A. Ried
Notary Public
My Commission Expires: 18 DEC 17



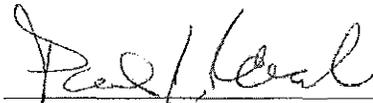
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Paul H. Raab, 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.



Paul H. Raab

STATE OF Maryland
COUNTY OF Montgomery

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 10 day of October, 2017.





Notary Public

My Commission Expires: 01/06/2021

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

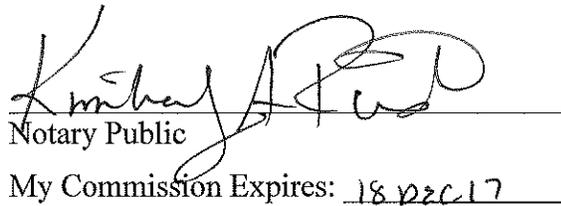
AFFIDAVIT

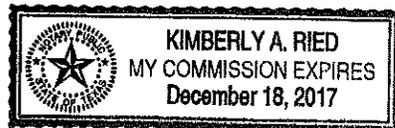
The Affiant, Elma Ramirez, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.


Elma Ramirez

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Elma Ramirez on this the 10th day of October, 2017.


Notary Public
My Commission Expires: 18 DEC 17



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

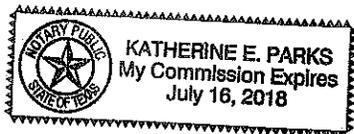
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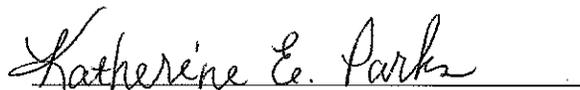
The Affiant, Jennifer K. Story, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.


Jennifer K. Story

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Jennifer K. Story on this the 9th day of October, 2017.




Notary Public
My Commission Expires: 7/16/2018

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

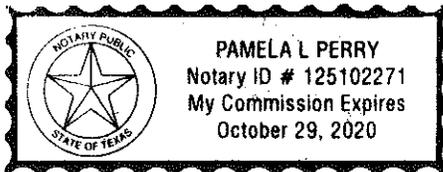
The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

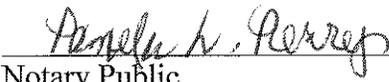


Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 10th day of October, 2017.





Notary Public
My Commission Expires: 10-29-20

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

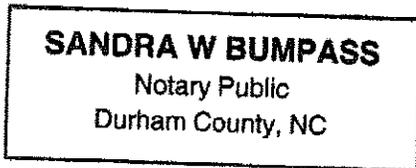
AFFIDAVIT

The Affiant, James H. Vander Weide, 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.

James H. Vander Weide
James H. Vander Weide

STATE OF NORTH CAROLINA
COUNTY OF DURHAM

SUBSCRIBED AND SWORN to before me by James H. Vander Weide on this the
5th day of October, 2017.



Sandra W. Bumpass
Notary Public
My Commission Expires: 05-30-2018

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Provide a copy of the current bylaws. Indicate any changes made to the bylaws since the utility's last general rate case.

RESPONSE:

Please see Attachment 1 for the Amended and Restated Bylaws of Atmos Energy Corporation (as of September 28, 2015). There have been no changes to the bylaws from the last general rate case through the current date.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-01_Att1 - Amended and Restated Bylaws as of 9.28.15.pdf, 30 Pages.

Respondent: Laura Gillham

AMENDED AND RESTATED BYLAWS
OF
ATMOS ENERGY CORPORATION
(as of September 28, 2015)

----- *** -----

ARTICLE I
OFFICES

1.01 Registered Office. The registered office in the State of Texas shall be located in the City of Dallas, County of Dallas, State of Texas. The registered office in the Commonwealth of Virginia shall be located in the City of Richmond, Commonwealth of Virginia.

1.02 Other Offices. The corporation also may have offices at such other places both within and without the State of Texas or the Commonwealth of Virginia as the Board of Directors may from time to time determine or as the business of the corporation may require.

ARTICLE II
MEETINGS OF SHAREHOLDERS

2.01 Place of Meetings. All meetings of shareholders for the election of directors or for any other proper purposes shall be held at such place within or without the State of Texas or the Commonwealth of Virginia as the Board of Directors may from time to time

designate, as stated in the notice of such meeting or a duly executed waiver of notice thereof.

2.02 Annual Meeting. An annual meeting of shareholders shall be held at 11:00 a.m. on the second Wednesday of February of each year, unless such day is a legal holiday, in which case such meeting shall be held at the specified time on the next full business day thereafter which is not a legal holiday, or on such day and at such time as shall be determined by the Board of Directors. At such meeting the shareholders entitled to vote thereat shall elect a Board of Directors and may transact such other business as may properly be brought before the meeting.

2.03 Special Meetings. Special meetings of shareholders may be called by the Chairman of the Board of Directors, the Chief Executive Officer, the President, a majority of the Board of Directors, or as otherwise provided in the Articles of Incorporation, the Texas Business Organizations Code and the Texas For-Profit Corporation Law as defined therein, or the Virginia Stock Corporation Act. All references in these bylaws to the "Articles of Incorporation" are intended to refer to both the Articles of Incorporation, as amended, of the corporation filed with the Virginia State Corporation Commission and the Certificate of Formation of the corporation filed with the Texas Secretary of State.

2.04 Notice of Annual or of Special Meeting. Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) nor more than sixty (60) days before the date of the meeting. However, notice of a meeting of shareholders to act upon an amendment of the Articles of Incorporation, a plan of merger

or share exchange, a proposed sale of all or substantially all of the assets, or the dissolution of the corporation shall be given not less than twenty-five (25) nor more than sixty (60) days before the meeting date. Notice may be given either personally or by mail, by or at the direction of the Chairman of the Board, the Chief Executive Officer, President, Secretary, or the officer or person calling the meeting to each shareholder of record entitled to vote at such meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the shareholder at his address as it appears on the stock transfer books of the corporation, with postage thereon prepaid.

2.05 Notice of Shareholder Proposals. At any annual meeting, only such business shall be conducted as shall have been brought before the annual meeting by or at the direction of the Board of Directors or by any shareholder who complies with the procedures set forth in this Section 2.05.

Except as otherwise provided by the Articles of Incorporation, the only business which shall be conducted at any annual meeting of the shareholders shall (i) have been specified in the written notice of the meeting (or any supplement thereto) given as provided in Section 2.04 of the Bylaws, (ii) be brought before the meeting at the direction of the Board of Directors or the chairman of the meeting or (iii) have been specified in a written notice (a "Shareholder Proposal Notice") given to the corporation, in accordance with all of the following requirements, by or on behalf of any shareholder who shall have been a shareholder of record on the record date for such meeting and who shall continue to be entitled to vote thereat. Each Shareholder Proposal Notice must be delivered or mailed by first class United States mail, postage prepaid, to and received by, the Secretary of the corporation, at the principal executive offices of the corporation, not less than sixty (60)

days nor more than eighty-five (85) days prior to the annual meeting; provided, however, that if less than seventy-five (75) days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, notice by the shareholder to be timely must be received by the Secretary of the corporation not later than the close of business on the twenty-fifth (25th) day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. To be included in the corporation's proxy statement for mailing to all shareholders, a Shareholder Proposal Notice must be delivered or mailed by first class United States mail, postage prepaid, to and received by, the Secretary of the corporation, at the principal executive offices of the corporation, not less than one hundred twenty (120) days in advance of the date of the corporation's release of its proxy statement to shareholders in connection with the previous year's annual meeting of shareholders.

Each Shareholder Proposal Notice shall set forth: (i) a description of each item of business proposed to be brought before the meeting; (ii) the name and address of the shareholder proposing to bring such item of business before the meeting; (iii) the class and number of shares of stock held of record, owned beneficially and represented by proxy by such shareholder as of the record date for the meeting (if such date shall then have been made publicly available) and as of the date of such Shareholder Proposal Notice; and (iv) all other information which would be required to be included in a proxy statement filed with the Securities and Exchange Commission if, with respect to any such item of business, such shareholder were a participant in a solicitation subject to Section 14 of the Securities Exchange Act of 1934. No business shall be brought before any meeting of

shareholders of the corporation otherwise than as provided in this paragraph or the Articles of Incorporation.

2.06 Business at Special Meeting. The business transacted at any special meeting of shareholders shall be limited to the purposes stated in the notice thereof.

2.07 Quorum of Shareholders. Unless otherwise provided in the Articles of Incorporation, the holders of a majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. If, however, a quorum shall not be present or represented at any meeting of the shareholders, the shareholders present in person or represented by proxy shall have the power to adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present or represented. If the date of the adjourned meeting is at least one hundred twenty (120) days after the date of the original meeting, notice of such adjourned meeting must be provided to shareholders as of the new record date. At such adjourned meeting at which a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified.

2.08 Act of Shareholders' Meeting. With respect to any matter, other than a matter for which the affirmative vote of the holders of a specified portion of the shares may be required by the Texas Business Organizations Code and the Texas For-Profit Corporation Law as defined therein, or the Virginia Stock Corporation Act, the affirmative vote of the holders of a majority of the shares entitled to vote on a matter and represented in person or by proxy at a meeting at which a quorum is present, shall be the act of the

shareholders, unless the vote of a greater number is required by law or the Articles of Incorporation.

2.09 Voting of Shares. Each outstanding share, regardless of class, shall be entitled to one vote on each matter submitted to a vote at a meeting of shareholders, except to the extent the voting rights of the shares of any class are limited or denied by the Articles of Incorporation or are otherwise provided by law. Cumulative voting in the election of directors or otherwise is expressly prohibited by the Articles of Incorporation. At each election for directors, every shareholder entitled to vote at such election shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are directors to be elected and for whose election he has the right to vote.

2.10 Proxies. At any meeting of the shareholders, each shareholder having the right to vote shall be entitled to vote either in person or by proxy executed in writing by the shareholder or by his duly authorized attorney-in-fact. Any such proxy shall be delivered to the secretary of such meeting at or prior to the time designated by the chairman of the meeting or in the order of business for so delivering such proxies. No proxy shall be valid after eleven (11) months from the date of its execution unless otherwise provided in the proxy. Each proxy shall be revocable unless expressly provided therein to be irrevocable and unless otherwise made irrevocable by law. Unless required by statute or determined by the chairman of the meeting to be advisable, the vote on any question need not be by ballot. On a vote by ballot, each ballot shall be signed by the shareholder voting or by such shareholder's proxy, if there be such proxy.

2.11 Voting List. The officer or agent having charge of the stock transfer books for shares of the corporation shall make, at least ten (10) days before each meeting of shareholders, a complete list of the shareholders entitled to vote at such meeting or any adjournment thereof, arranged in alphabetical order, with the address of and number of shares held by each shareholder, which list, for a period of ten (10) days prior to such meeting, shall be kept on file at the registered office of the corporation and shall be subject to the inspection by any shareholder at any time during usual business hours. Such list shall also be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the whole time of the meeting. The original stock transfer books shall be prima facie evidence as to who are the shareholders entitled to examine such list or transfer books or to vote at any such meeting of shareholders.

2.12 Conduct of Meetings. The Chairman of the Board shall preside over all meetings of the shareholders. If he or she is not present at a meeting, or if there is no person serving in that office, the Chief Executive Officer shall preside at such meeting. If the Chairman of the Board and the Chief Executive Officer are not present at a meeting, or if there are no persons serving in those offices, the President shall preside at such meeting, or, if he or she is not present, a chairman shall be elected at such meeting. The Secretary shall act as secretary of each meeting. If he or she is not present at a meeting, the chairman shall appoint a secretary for such meeting. The chairman of the meeting, at his or her discretion, may adjourn the meeting from time to time, whether or not there is a quorum, and may determine the date, time and place that a meeting so adjourned is to reconvene.

2.13 Order of Business. The order of business of each meeting of the shareholders of the corporation shall be determined by the chairman of the meeting. The Board of Directors may adopt such rules, regulations and procedures for the conduct of any meeting of shareholders that it deems appropriate. Except to the extent inconsistent with such rules, regulations and procedures adopted by the Board of Directors, the chairman of the meeting shall have the right and authority to prescribe such rules, regulations and procedures and to do all such acts and things as are necessary or desirable for the proper conduct of the meeting, including, without limitation, the establishment of an agenda or order of business, the dismissal of business not properly presented, the maintenance of order and safety, limitations on the time allotted to questions or comments on the affairs of the corporation, restrictions on entry to such meeting after the time prescribed for the commencement thereof and the opening and closing of the voting polls.

2.14 Action by Written Consent without a Meeting. Any action required or permitted by law, the Articles of Incorporation or these Bylaws to be taken at a meeting of the shareholders may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all of the shareholders entitled to vote with respect to the subject matter thereof. Such consent shall have the same force and effect as a unanimous vote of shareholders.

ARTICLE III
BOARD OF DIRECTORS

3.01 Powers. The business and affairs of the corporation shall be managed under the direction of its Board of Directors which may exercise all such powers of the corporation and do all such lawful acts and things as are not by law, the Articles of Incorporation or these Bylaws directed or required to be exercised and done by the shareholders.

3.02 Number of Directors. The number of directors of the corporation constituting the Board of Directors shall be not less than three (3) or more than fifteen (15). The number of directors shall be determined in accordance with these Bylaws by resolution of the Board of Directors or of the shareholders, but no decrease shall have the effect of shortening the term of any incumbent director. Any change in the range for the size of the Board of Directors or a change from a variable-range to a fixed size Board or vice versa may be effected following shareholder approval.

3.03 Election and Term. All directors elected at each annual meeting of the shareholders shall be elected for a one-year term expiring at the next annual meeting of shareholders. Directors shall be elected by a majority vote of the outstanding shares entitled to vote in the election of directors and represented in person or by proxy at a meeting of shareholders at which a quorum is present. If the number of directors is changed, in no case will a decrease in the number of directors shorten the term of any incumbent director. A director shall hold office from the date of his election until the next annual meeting of the shareholders and until his successor shall be elected and shall

qualify, subject, however, to prior death, resignation, retirement, disqualification or removal from office of such director.

3.04 Nominations of Directors. Nominations for election to the Board of Directors of the corporation at a meeting of shareholders may be made by the Board of Directors, or by any shareholder of the corporation entitled to vote for the election of directors at such meeting. Such nominations, other than those made by the Board of Directors, shall be made by notice in writing delivered or mailed by first class United States mail, postage prepaid, to and received by the Secretary of the corporation, at the principal executive offices of the corporation, not less than sixty (60) days nor more than eighty-five (85) days prior to any meeting of shareholders called for the election of directors; provided, however, that if less than seventy-five (75) days' notice or prior public disclosure of the date of the annual meeting is given or made to shareholders, such nomination shall have been received by the Secretary of the corporation not later than the close of business on the twenty-fifth (25th) day following the day on which such notice of the date of the annual meeting was mailed or such public disclosure was made. Such notice shall set forth: (i) the name and address of the shareholder who intends to make the nomination and of the person or persons to be nominated; (ii) the class and number of shares of stock held of record, owned beneficially and represented by proxy by such shareholder as of the record date for the meeting (if such date shall then have been made publicly available) and of the date of such notice; (iii) a representation that the shareholder is a holder of record of stock of the corporation entitled to vote at such meeting and that the shareholder intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (iv) a description of all arrangements or understandings between such

shareholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by such shareholder; (v) such other information regarding each nominee proposed by such shareholder as would be required to be disclosed in solicitations for proxies for election of directors pursuant to the proxy rules of the Securities and Exchange Commission; and (vi) the consent of each nominee to serve as a director of the corporation if so elected. The chairman of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

3.05 Vacancies. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors although less than a quorum of the Board of Directors. The term of office of a director elected to fill a vacancy shall continue only until the next annual meeting of the shareholders. Any directorship to be filled by reason of an increase in the number of directors may be filled by election at an annual meeting or special meeting of shareholders called for that purpose or may be filled by the Board of Directors for a term of office continuing only until the next annual meeting of the shareholders; provided, however, that the Board of Directors may not fill more than two such directorships during the period between any two successive annual meetings of shareholders.

3.06 Resignation and Removal. Any director may resign at any time upon giving written notice to the Board of Directors, the Chairman of the Board, the Chief Executive Officer, President or Secretary of the corporation. No director shall be removed during his term of office except for cause and by the affirmative vote of the holders of seventy-five percent (75%) of the shares then entitled to vote at an election of directors. A director

may be removed by the shareholders only at a special meeting called for the purpose of removing him. The notice for such a meeting shall state that the purpose, or one of the purposes of the meeting, is the removal of the director.

3.07 Compensation of Directors. As specifically prescribed from time to time by resolution of the Board of Directors, the directors of the corporation may be paid their expenses of attendance at each meeting of the Board and may be paid a fixed sum for attendance at each meeting of the Board or a stated salary in their capacity as directors. This provision shall not preclude any director from serving the corporation in any other capacity and receiving compensation therefor. Members of special or standing committees may be allowed like compensation for attending committee meetings.

ARTICLE IV

MEETINGS OF THE BOARD

4.01 First Meeting. The first meeting of each newly elected Board of Directors shall be held without further notice immediately following and at the same place as the annual meeting of shareholders unless, by unanimous consent of the directors then elected and serving, such time or place shall be changed.

4.02 Regular Meeting. Regular meetings of the Board of Directors may be held with or without notice at such time and at such place either within or without the State of Texas or the Commonwealth of Virginia as from time to time shall be prescribed by resolution of the Board of Directors.

4.03 Special Meetings. Special meetings of the Board of Directors may be called by the Chairman of the Board of Directors, the Chief Executive Officer or the President,

and shall be called by the Chairman of the Board of Directors, the Chief Executive Officer, the President or the Secretary on the written request of two directors. Written notice of special meetings of the Board of Directors shall be given to each director at least twenty-four (24) hours before the time of the meeting.

4.04 Business at Regular or Special Meeting. Neither the business to be transacted at, nor the purpose of, any regular or special meeting of the Board of Directors need be specified in the notice or waiver of notice of such meeting.

4.05 Quorum of Directors. A majority of the Board of Directors shall constitute a quorum for the transaction of business, unless a greater number is required by law or the Articles of Incorporation. If a quorum shall not be present at any meeting of the Board of Directors, the directors present thereat may adjourn the meeting from time to time, without notice other than announcement of the meeting, until a quorum shall be present.

4.06 Act of Directors' Meeting. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is required by law, the Articles of Incorporation, or these Bylaws.

4.07 Action by Written Consent without a Meeting. Any action required or permitted by law, the Articles of Incorporation or these Bylaws to be taken at a meeting of the Board of Directors or any committee thereof may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all members of the Board of Directors or committee, as the case may be. Such consent shall have the same force and effect as a unanimous vote at such meeting. Action by written consent is effective when the last director signs the consent unless the consent specifies a different effective

date, in which event the action taken is effective as of the date specified therein, provided the consent states the date of execution of each director.

ARTICLE V COMMITTEES

The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees, each of which shall be comprised of two or more members and, to the extent provided in such resolution or in the Articles of Incorporation or in these Bylaws, shall have and may exercise all of the authority of the Board of Directors, except that no such committee shall have the authority of the Board of Directors in reference to (i) amending the Articles of Incorporation, (ii) proposing to the shareholders a reduction in the stated capital of the corporation, (iii) approving a plan of merger, share exchange or conversion of the corporation, (iv) recommending to the shareholders the sale, lease, or exchange of all or substantially all of the property and assets of the corporation otherwise than in the usual and regular course of its business, (v) recommending to the shareholders a voluntary dissolution of the corporation or a revocation thereof, (vi) amending, altering, or repealing the Bylaws of the corporation or adopting new Bylaws for the corporation, filling vacancies in the Board of Directors or filling vacancies in or designating alternate members of any committee, (vii) filling any directorship to be filled by reason of an increase in the number of directors, (viii) electing or removing officers, members of the Board of Directors or members of any committee, (ix) fixing the compensation of any member of a committee, (x) altering or repealing any resolution of the Board of Directors which by its terms provides that it shall not be so amendable or repealable or (xi) approving, authorizing or

recommending to shareholders any other action that the Texas Business Organizations Code and the Texas For-Profit Corporation Law as defined therein or the Virginia Stock Corporation Act requires to be approved by shareholders. No committee shall have the power or authority to declare a dividend, authorize or approve any other type of distribution to shareholders, or to authorize the issuance, sale or contract for sale of shares of the corporation. The Board of Directors shall fill vacancies in the membership of each committee at a regular or special meeting of the Board. Each committee shall keep regular minutes of its proceedings and report the same to the Board when required. The designation of each such committee and the delegation thereto of authority shall not operate to relieve the Board of Directors, or any member thereof, of any responsibility imposed upon it or him by law.

ARTICLE VI

NOTICES

6.01 Methods of Giving Notice. Whenever any notice is required to be given to any shareholder or director under the provisions of any statute, the Articles of Incorporation or these Bylaws, it shall be given in writing and delivered personally or mailed to such shareholder or director at such address as appears on the books of the corporation, and such notice shall be deemed to be given at the time when the same shall be deposited in the United States mail with sufficient postage thereon prepaid. Notice to directors may also be given by telegram or electronic communication including facsimile transmission, and notice given by such means shall be deemed given at the time it is delivered to the telegraph office or transmitted by means of electronic communication.

6.02 Waiver of Notice. Whenever any notice is required to be given to any shareholder or director under the provisions of any law, the Articles of Incorporation or these Bylaws, a waiver thereof in writing signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

6.03 Attendance as Waiver. Attendance of a director at or participation in a meeting shall constitute a waiver of notice such meeting, unless such director at the beginning of the meeting or promptly upon his arrival, objects to holding the meeting or to the transaction of any business at such meeting and who does not thereafter vote for or assent to action taken at the meeting. Attendance of a shareholder at a meeting of shareholders shall constitute a waiver of objection to lack of notice or defective notice of such meeting, unless such shareholder at the beginning of the meeting objects to holding the meeting or to transacting business at such meeting.

ARTICLE VII

ACTION WITHOUT A MEETING BY USE OF

CONFERENCE TELEPHONE

OR SIMILAR COMMUNICATIONS EQUIPMENT

Subject to the provisions requiring or permitting notice of meeting, unless otherwise restricted by the Articles of Incorporation or these Bylaws, shareholders, members of the Board of Directors or members of any committee designated by such Board may participate in and hold a meeting of such shareholders, Board or committee by means of conference telephone or similar communications equipment by means of which all persons

participating in the meeting can hear each other, and participation in such a meeting shall constitute presence in person at such meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business, and in the case of a director, who does not thereafter vote for or assent to action taken at the meeting.

ARTICLE VIII

OFFICERS

8.01 Executive Officers. The officers of the corporation shall consist of a Chief Executive Officer, a President, one or more Vice Presidents, a Secretary, and a Treasurer, and may also include the Chairman of the Board if so designated as an officer by the Board of Directors and such other officers as are provided for in Section 8.03 of this Article. Any Vice President of the corporation may, by the addition of a number or a word or words before or after the title "Vice President", be designated "Senior Executive", "Executive", "Senior", "Trust", "Second" or "Assistant" Vice President. Each officer of the corporation shall be elected or appointed by the Board of Directors as provided in Sections 8.02 and 8.03 of this Article. Any two or more offices may be held by the same person.

8.02 Election and Qualification. The Board of Directors, at its first meeting after each annual meeting of shareholders, shall choose a Chief Executive Officer, a President, one or more Vice Presidents, a Secretary, and a Treasurer, none of whom need be a member of the Board.

8.03 Other Officers and Agents. In addition to the officers enumerated in Section 8.01 of this Article VIII, the corporation may have one or more Assistant

Secretaries and Assistant Treasurers and such other subordinate officers, agents and employees as the Board of Directors may deem necessary, each of whom shall hold office for such period as the Board of Directors may from time to time determine. The Board of Directors may delegate to any officer described in Section 8.01, the power to appoint and to remove any such subordinate officers, agents or employees. Such subordinate officers, agents and employees shall not be entitled to participate in any employee benefit plans of the corporation or to receive any other types of benefits reserved for officers of the corporation.

8.04 Compensation. The compensation of all officers and agents of the corporation shall be fixed by resolution of the Board of Directors.

8.05 Term, Removal and Vacancies. Each officer of the corporation shall hold office until his successor is chosen and qualified or until his death, resignation or removal. Any officer may resign at any time upon giving written notice to the corporation which resignation will not affect the corporation's contract rights, if any, with such officer. Any officer or agent or member of a committee elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interest of the corporation will be served thereby, but such removal shall be without prejudice to such removed person's contract rights, if any, with the corporation. Election or appointment of an officer or agent or member of a committee shall not of itself create contract rights. Any vacancy occurring in any office of the corporation by death, resignation, removal or otherwise shall be filled by the Board of Directors.

8.06 Chairman of the Board. The Chairman of the Board shall preside at all meetings of the Board of Directors and the shareholders and shall have such other powers and duties as may from time to time be prescribed by the Board, upon written directions given to him or her pursuant to resolutions duly adopted by the Board.

8.07 Chief Executive Officer. The Chief Executive Officer shall have all of the powers and duties as usually pertain to such position, including the power to make and sign contracts and agreements in the name of and on behalf of the corporation and all other powers and duties granted by these Bylaws to the President of the corporation. If the offices of Chief Executive Officer and President are held by two different persons, the Chief Executive Officer shall have supervisory powers over the President, all other officers of the corporation, and the business activities of the corporation.

8.08 President. The President shall be the chief operating officer of the corporation and shall have such powers and duties as usually pertain to such office, except as the same may be modified by the Board of Directors. The President shall have general powers of oversight, supervision and management of the business and affairs of the corporation, shall see that all orders and resolutions of the Board of Directors are carried into effect, and shall have the power to make and sign contracts and agreements in the name and on behalf of the corporation and to do or perform all other acts incident to the office of President or that are authorized or required by law.

8.09 Vice President. Unless otherwise determined by the Board of Directors, one of the Vice Presidents shall, in the absence or disability of the President, perform the duties and exercise the powers of the President. The various Vice Presidents shall

perform such other duties and have such other powers as the Board of Directors shall prescribe.

8.10 Secretary. The Secretary shall attend all meetings of the Board of Directors and of the shareholders, record all the proceedings of the meetings of the Board of Directors and of the shareholders in a book to be kept for that purpose and shall perform like duties for the standing committees when required. He shall give, or cause to be given, notice of all meetings of the shareholders as may be prescribed by the Board of Directors, the Chairman of the Board, the Chief Executive Officer or the President. He shall keep in safe custody the seal of the corporation, and, when authorized by the Board of Directors, affix the same to any instrument requiring it, and, when so affixed, it shall be attested by his signature or by the signature of the Treasurer or an Assistant Secretary.

8.11 Assistant Secretaries. An Assistant Secretary, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the Secretary, perform the duties and exercise the powers of the Secretary. They shall perform such other duties and have such other powers as the Board of Directors may from time to time prescribe.

8.12 Treasurer. The Treasurer shall have the custody of the corporate funds and securities, shall keep full and accurate accounts of receipts and disbursements in books belonging to the corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors. He shall disburse the funds of the corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the Chief Executive Officer, President, and the Board of Directors at its regular meetings,

or when the Board of Directors so requires, an account of all his transactions as Treasurer, and of the financial condition of the corporation.

8.13 Assistant Treasurers. An Assistant Treasurer, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the Treasurer, perform the duties and exercise the powers of the Treasurer. They shall perform such other duties and have such other powers as the Board of Directors from time to time may prescribe.

8.14 Officer's Bond. If required by the Board of Directors, any officer so required shall give the corporation a bond (which shall be renewed as the Board may require) in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors for the faithful performance of the duties of his office and for the restoration to the corporation, in case of his death, resignation, retirement or removal from office, of any and all books, papers, vouchers, money and other property of whatever kind in his possession or under his control belonging to the corporation.

ARTICLE IX

INDEMNIFICATION OF OFFICERS AND DIRECTORS

Subject to any limitation which may be contained in the Articles of Incorporation, the corporation shall indemnify, to the fullest extent permitted by law, any person who was, is, or is threatened to be made a named defendant or respondent in any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, arbitrative, or investigative, any appeal in such action, suit, or proceeding, and any inquiry or investigation that could lead to such an action, suit or proceeding, by reason of the fact that such person is or was a director or officer of the corporation, or, such person who,

while a director or officer of the corporation, is or was serving at the request of the corporation as a director, officer, partner, venturer, proprietor, trustee, employee, agent, or similar functionary of another corporation, partnership, joint venture, sole proprietorship, trust, employee benefit plan, or other enterprise, against judgments, penalties (including excise and similar taxes), fines, settlements, and reasonable expenses (including attorney's fees) actually incurred by such person in connection with such action, suit, or proceeding. In addition to the foregoing, the corporation shall, upon request of any such person described above and to the fullest extent permitted by law, pay or reimburse the reasonable expenses incurred by such person in any action, suit, or proceeding described above in advance of the final disposition of such action, suit, or proceeding.

ARTICLE X

CERTIFICATES FOR SHARES

10.01 Certificates Representing Shares. Unless the Articles of Incorporation or these Bylaws provides otherwise, the Board of Directors may provide by resolution the issue of some or all of the shares of any or all of its classes or series with or without certificates, provided that such resolution shall not apply to shares represented by a certificate until such certificate is surrendered to the corporation. Unless the Texas Business Organizations Code and the Texas For-profit Corporation Law as defined therein, or the Virginia Stock Corporation Act provides otherwise, there shall be no differences in the rights and obligations of shareholders based on whether or not their shares are represented by certificates. In the event that the Board of Directors authorizes shares with certificates, the corporation shall deliver certificates representing all shares to which shareholders are entitled. Such certificates shall be numbered and shall be entered

in the books of the corporation as they are issued, and shall be signed by the Chairman of the Board, the Chief Executive Officer, President or a Vice President, and the Secretary or an Assistant Secretary of the corporation, and may be sealed with the seal of the corporation or a facsimile thereof. The signatures of the Chairman of the Board, the Chief Executive Officer, President, or a Vice President, and the Secretary or an Assistant Secretary, upon a certificate may be facsimiles, if the certificate is countersigned by a transfer agent or registered by a registrar, which may also be facsimiles, either of which is other than the corporation itself or an employee of the corporation. In case any officer who has signed or whose facsimile signature has been placed upon such certificate shall have ceased to be such officer before such certificate is issued, it may be issued by the corporation with the same effect as if he were such officer at the date of its issuance. If the corporation is authorized to issue shares of more than one class, each certificate representing shares issued by the corporation (1) shall conspicuously set forth on the face or back of the certificate a full statement of (a) all of the designations, preferences, limitations and relative rights of the shares of each class authorized to be issued and, (b) if the corporation is authorized to issue shares of any preferred or special class in series, the variations in the relative rights and preferences of the shares of each such series to the extent the same have been fixed and determined and the authority of the Board of Directors to fix and determine the relative rights and preferences of subsequent series; or (2) shall conspicuously state on the face or back of the certificate that (a) such a statement is set forth in the Articles of Incorporation on file in the office of the Secretary of State of Texas and the State Corporation Commission of Virginia and (b) the corporation will furnish a copy of such statement to the record holder of the certificate without charge on written request to the corporation at its principal place of business or registered office. If

the corporation has by its Articles of Incorporation limited or denied the preemptive right of shareholders to acquire unissued or treasury shares of the corporation, each certificate representing shares issued by such corporation (1) shall conspicuously set forth on the face or back of the certificate a full statement of the limitation or denial of preemptive rights contained in the Articles of Incorporation, or (2) shall conspicuously state on the face or back of the certificate that (a) such a statement is set forth in the Articles of Incorporation on file in the office of the Secretary of State of Texas and the State Corporation Commission of Virginia and (b) the corporation will furnish a copy of such statement to the record holder of the certificate without charge on request to the corporation at its principal place of business or registered office. Each certificate representing shares shall state upon the face thereof that the corporation is organized under the laws of the State of Texas and the Commonwealth of Virginia, the name of the person to whom issued, the number and class of shares and the designation of the series, if any, which such certificate represents and the par value of each share represented by such certificate or a statement that the shares are without par value. No certificate shall be issued for any share until the consideration thereof, fixed as provided by law, has been fully paid.

10.02 Restrictions on Transfer of Shares. If any restriction on the transfer, or registration of the transfer, of shares shall be imposed or agreed to by the corporation, as permitted by law, the Articles of Incorporation or these Bylaws, each certificate representing shares so restricted (1) shall conspicuously set forth a full or summary statement of the restrictions on the face of the certificate, or (2) shall set forth such statement on the back of the certificate and conspicuously refer to the same on the face of the certificate, or (3) shall conspicuously state on the face or back of the certificate that

such restrictions exist pursuant to a specified document and (a) that the corporation will furnish to the record holder of the certificate without charge upon written request to the corporation at its principal place of business or registered office a copy of the specified document, or (b) if such document is one required or permitted to be and has been filed under applicable law, that such specified document is on file in the Office of the Secretary of State of Texas or the State Corporation Commission of Virginia and contains a full statement of such restrictions. Unless such document was on file in the Office of the Secretary of State of Texas or the State Corporation Commission of Virginia at the time of the request, as required by applicable law, if the corporation fails within a reasonable time to furnish the record holder of a certificate, upon such request and without charge, a copy of the specified document, the corporation shall not be permitted thereafter to enforce its rights under the restrictions imposed on the shares represented by such certificate. Any restriction on the transfer, or registration of transfer, of shares of the corporation, if reasonable and noted conspicuously on the certificates representing such shares, may be enforced against the holder of the restricted shares or any successor or transferee of the holder, including an executor, administrator, trustee, guardian, or other fiduciary entrusted with like responsibility for the person or estate of the holder. Unless noted conspicuously on the certificates representing such shares, a restriction, even though otherwise enforceable, is ineffective except against a person with actual knowledge of the restriction.

10.03 Transfer of Shares. Upon surrender to the corporation or the transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment or authority to transfer, it shall be the duty of the

corporation to issue a new certificate to the person entitled thereto, cancel the old certificate, and record the transaction upon its books.

10.04 Lost, Stolen or Destroyed Certificates. The Board of Directors may direct a new certificate or certificates to be issued in place of any certificate or certificates theretofore issued by the corporation alleged to have been lost, stolen or destroyed upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost, stolen or destroyed. When authorizing such issue of a new certificate or certificates, the Board of Directors, in its discretion and as a condition precedent to the issuance thereof, may require the owner of such lost, stolen or destroyed certificate or certificates, or his legal representative, to advertise the same in such manner as the Board shall require and/or to give the corporation a bond in such sum as it may direct as indemnity against any claim that may be made against the corporation with respect to the certificate alleged to have been lost, stolen or destroyed.

10.05 Closing of Transfer Books and Fixing Record Date. For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders or any adjournment thereof, or entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors may provide that the stock transfer books shall be closed for a stated period but not to exceed, in any case, sixty (60) days. If the stock transfer books shall be closed for the purpose of determining shareholders entitled to notice of or to vote at a meeting of shareholders, such books shall be closed for at least ten (10) days immediately preceding such meeting or such longer period as may be required by law. In lieu of closing the stock transfer books, the Board of Directors may fix in advance a date as the record date for any

such determination of shareholders, such date in any case to be not more than sixty (60) days and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action requiring such determination of shareholders is to be taken, except with respect to a meeting of shareholders at which the shareholders will be asked to act on an amendment of the Articles of Incorporation, a plan of merger or share exchange, a proposed sale of all or substantially all of the assets or the dissolution of the corporation, not less than twenty-five (25) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If the stock transfer books are not closed and no record date is fixed for the determination of shareholders entitled to notice of or to vote at a meeting of shareholders, or shareholders entitled to receive payment of a dividend, the date prior to the day notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, respectively, shall be the record date for such determination of shareholders. When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this Section 10.05, such determination shall apply to any adjournment thereof, except where the determination has been made through the closing of stock transfer books and the stated period of closing has expired. However, if a meeting is adjourned to a date which is at least one hundred twenty (120) days after the date fixed for the original meeting, the Board of Directors shall fix a new record date and provide notice of such to shareholders.

10.06 Registered Shareholders. The corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and shall not be bound to recognize any equitable

or other claim to or interest in such share or shares on the part of any other person, whether or not it shall have express or other notice thereof, except as otherwise provided by the laws of the State of Texas and the Commonwealth of Virginia.

ARTICLE XI
GENERAL PROVISIONS

11.01 Dividends. The Board of Directors from time to time may declare, and the corporation may pay, dividends on its outstanding shares in cash, in property, or in its own shares, except if (i) after giving effect to the distribution, the corporation would be insolvent, (ii) the distribution would exceed the surplus of the corporation, (iii) the payment thereof would cause the corporation's total assets to be less than the sum of its total liabilities based on the application of accounting practices and principles that are reasonable under the circumstances, (iv) the payment thereof would cause the corporation to be unable to pay its debts as they become due in the usual course of business, or (v) the declaration or payment thereof would be contrary to any restrictions contained in the Articles of Incorporation. The corporation may make a distribution of its own shares to shareholders, as allowed by applicable law. Such dividends may be declared at any regular or special meeting of the Board, and the declaration and payment thereof shall be subject to all applicable provisions of law, the Articles of Incorporation and these Bylaws.

11.02 Reserves. Before payment of any dividend, there may be set aside out of any funds of the corporation available for dividends such sum or sums as the directors from time to time, in their absolute discretion, deem proper as a reserve fund to meet contingencies, or for equalizing dividends, or for repairing or maintaining any property of

the corporation, or for such other purpose as the directors shall deem conducive to the interest of the corporation, and the directors may modify or abolish any such reserve in the manner in which it was created.

11.03 Reports. The Board of Directors shall, when requested by the holders of at least a majority of the outstanding shares of the corporation, present full and clear written reports, not more often than quarterly, of the amount of business and the financial condition of the corporation.

11.04 Checks. All checks or demands for money and notes of the corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors from time to time may designate.

11.05 Fiscal Year. The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

11.06 Seal. The corporation may have a corporate seal and, if the Board of Directors adopts a corporate seal, the corporate seal shall have inscribed thereon the name of the corporation and may be used by causing it or a facsimile thereof to be impressed or affixed or in any other manner reproduced.

11.07 Opt-out of Certain Provisions of Virginia Law. The provisions of Sections 13.1-728.1 through 13.1-728.9, "Control Share Acquisitions", of the Virginia Stock Corporation Act shall not apply to the corporation or to acquisitions of common stock of the corporation.

ARTICLE XII
AMENDMENTS

The power to alter, amend, or repeal the Bylaws or adopt new Bylaws, subject to repeal or change by action of the shareholders, is vested in the Board of Directors. Thus, these Bylaws may be altered, amended, or repealed or new Bylaws may be adopted at any regular or special meeting of the Board of Directors by the affirmative vote of a majority of the Board of Directors, subject to repeal or change at any regular or special meeting of shareholders at which a quorum is present or represented by the affirmative vote of seventy-five percent (75%) of the shares entitled to vote at such meeting and present or represented thereat provided notice of the proposed repeal or change is contained in the notice of such meeting of shareholders. The Bylaws may contain any provision for the regulation and management of the affairs of the corporation not inconsistent with applicable law or the Articles of Incorporation.

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

Provide the current organization chart, showing the relationship between the utility and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which the utility routinely has business transactions.

RESPONSE:

Please see page 41 of Exhibit LKG-1 to the Direct Testimony of Laura Gillham for the most current version of the Atmos Energy Corporation Organization Chart.

Respondent: Laura Gillham

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-03
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REQUEST:

Provide the capital structure at the end of the ten most recent calendar years and each of the other periods shown in Schedule 3a and Schedule 3b.

RESPONSE:

Please see Attachment 1 for the requested capital structure.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-03_Att1 - Capital Structure 2007-2016.xls, 4 Pages.

Respondent: Joe Christian

Atmos Energy Corporation
Case No. 2017-00349
Calculation of Average Capital Structure
12 months ended December
SMM

Schedule 3a		12/31/2016		12/31/2015		12/31/2014		12/31/2013		12/31/2012		12/31/2011		12/31
Line No.	Item	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount
	Including Short Term Debt													
1	Long Term Debt	2564.20	35.6%	2455.5	37.8%	2,455.1	40.4%	2,455.8	42.8%	1,956.5	38.2%	2,206.3	45.8%	2,159.8
2	Short Term Debt	940.75	13.1%	763.2	11.8%	550.9	9.1%	619.7	10.8%	736.1	14.4%	347.6	7.2%	224.0
3	Common Equity	3688.98	51.3%	3272.1	50.4%	3,063.9	50.5%	2,661.3	46.4%	2,424.0	47.4%	2,267.8	47.0%	2,274.9
4	Total Capitalization	7,203.9		6,490.8		6,070.0		5,736.8		5,116.6	100.0%	4,821.7	100.0%	4,658.6
	Long Term and Equity balances are ending balances (10Q). Short Term Debt is daily average as of December.													
	Including Short Term Debt As Daily Average													
1	Long Term Debt	2,564.2	36.8%	2,455.5	40.5%	2,455.1	42.7%	2,455.8	45.1%	1,956.5	41.4%	2,206.3	47.8%	2,159.8
2	Short Term Debt	706.8	10.1%	341.9	5.6%	228.3	4.0%	331.3	6.1%	343.3	7.3%	142.0	3.1%	75.2
3	Common Equity	3,699.0	53.1%	3,272.1	53.9%	3,063.9	53.3%	2,661.3	48.8%	2,424.0	51.3%	2,267.8	49.1%	2,274.9
4	Total Capitalization	6,969.9		6,069.5		5,747.4	100.0%	5,448.4	100.0%	4,723.9	100.0%	4,616.1	100.0%	4,509.8
	Long Term and Equity balances are ending balances (10Q). Short Term Debt is the daily average of the year.													

Schedule 3a

Line No.	Item	/2010		12/31/2009		12/31/2008		12/31/2007		12/31/2006		12/31/2005		12/31/2004	
		Ratio	Amount	Ratio	Amount										
Including Short Term Debt															
1	Long Term Debt	46.4%	2,169.6	47.5%	2,120.4	46.2%	2,128.5	49.1%	2,181.9	50.2%	2,184.8	52.9%	2,261.0	59.3%	
2	Short Term Debt	4.8%	138.8	3.0%	395.4	8.6%	176.2	4.1%	240.1	5.5%	303.8	7.4%	15.2	0.4%	
3	Common Equity	48.8%	2,258.1	49.4%	2,078.1	45.2%	2,032.5	46.9%	1,920.5	44.2%	1,637.6	39.7%	1,539.1	40.3%	
4	Total Capitalization	100.0%	4,566.4	100.0%	4,593.9	100.0%	4,337.2	100.0%	4,342.5	100.0%	4,126.2	100.0%	3,815.3	100.0%	
Long Term and Equity balances are ending balances (10Q). Short Term Debt is daily average as of December.															
Including Short Term Debt As Daily Average															
1	Long Term Debt	47.9%	2,169.6	48.2%	2,120.4	48.6%	2,128.5	50.3%	2,181.9	50.1%	2,184.8	56.2%	2,261.0	57.5%	
2	Short Term Debt	1.7%	70.5	1.6%	162.6	3.7%	67.3	1.6%	248.7	5.7%	67.0	1.7%	130.1	3.3%	
3	Common Equity	50.4%	2,258.1	50.2%	2,078.1	47.7%	2,032.5	48.1%	1,920.5	44.1%	1,637.6	42.1%	1,539.1	39.2%	
4	Total Capitalization	100.0%	4,498.1	100.0%	4,361.1	100.0%	4,228.3	100.0%	4,351.1	100.0%	3,889.4	100.0%	3,930.2	100.0%	
Long Term and Equity balances are ending balances (10Q). Short Term Debt is the daily average of the year.															

Schedule 3a

12/31/2003

Line No.	Item	Amount	Ratio
Including Short Term Debt			
1	Long Term Debt	867.9	45.2%
2	Short Term Debt	173.3	9.0%
3	Common Equity	879.4	45.8%
4	Total Capitalization	1,920.6	100.0%
Long Term and Equity balances are ending balances (10Q). Short Term Debt is daily average as of December.			
Including Short Term Debt As Daily Average			
1	Long Term Debt	867.9	47.6%
2	Short Term Debt	74.8	4.1%
3	Common Equity	879.4	48.3%
4	Total Capitalization	1,822.1	100.0%
Long Term and Equity balances are ending balances (10Q). Short Term Debt is the daily average of the year.			

Atmos Energy Corporation
Case No. 2017-00349
Calculation of Average Capital Structure
12 months ended December 31, 2016
\$MM

Schedule 3b

Line No.	Item	Total Capital	Long-Term Debt	Short-Term Debt	Preferred Stock	Common Stock	Retained Earnings	Accumulated Other Comprehensive Income	Total Common Equity
1	Balance as of December 31, 2015	6,490.8	2,455.5	763.2	-	2,242.8	1,132	(103)	3,272.1
2	January-16	6,463.2	2,455.5	708.7	-	2,245.3	1,195	(141)	3,299.0
3	February-16	6,389.1	2,455.5	666.4	-	2,248.5	1,193	(174)	3,267.1
4	March-16	6,427.1	2,455.6	626.9	-	2,256.4	1,245	(157)	3,344.6
5	April-16	6,439.3	2,455.6	600.1	-	2,258.9	1,267	(143)	3,383.6
6	May-16	6,481.3	2,455.6	588.8	-	2,337.4	1,247	(148)	3,437.0
7	June-16	6,592.8	2,455.6	670.5	-	2,371.9	1,273.1	(178.2)	3,466.7
8	July-16	6,588.4	2,455.7	660.5	-	2,376.7	1,288.6	(193.1)	3,472.3
9	August-16	6,607.7	2,455.7	713.4	-	2,378.6	1,260.9	(200.9)	3,438.6
10	September-16	6,731.6	2,438.8	829.8	-	2,388.5	1,262.5	(188.0)	3,463.1
11	October-16	6,884.9	2,563.9	800.5	-	2,390.8	1,285.2	(155.5)	3,520.5
12	November-16	7,068.8	2,564.1	909.7	-	2,417.5	1,277.9	(100.4)	3,595.0
13	December-16	7,203.9	2,564.2	940.7	-	2,451.8	1,339.8	(92.7)	3,699.0
14	Total	86,368.9	32,231.2	9,479.2	-	30,365.2	16,268.6	(1,975.2)	44,658.5
15	Average Balance(L14/13)	6,643.8	2,479.3	729.2	-	2,335.8	1,251.4	(151.9)	3,435.3
16	Average Capitalization Ratios	100.0%	37.3%	11.0%	0.0%	35.2%	18.8%	-2.3%	51.7%
17	End-of-period Capitalization Ratios	100.0%	35.6%	13.1%	0.0%	34.0%	18.6%	-1.3%	51.3%

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-04
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REQUEST:

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 4a.
- b. An analysis of short-term debt as shown in Schedule 4b as of the end of the latest calendar year.

RESPONSE:

- a) Please see Attachment 1 for an analysis of long-term debt.
- b) Please see Attachment 2 for an analysis of short-term debt.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-04_Att1 - Long-Term Debt Analysis.xlsx, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-04_Att2 - Short-Term Debt Analysis.xls, 5 Pages.

Respondent: Joe Christian

Atmos Energy Corporation
Schedule of Outstanding Long-Term Debt
For Year Ended December 31, 2016

	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Yield At Issue (2) (f)	All In at Issue (3) (g)	Bond Rating At Time of Issue (4) (h)	Type of Obligation (i)	Annualized Cost (j)
MTN 1995-1	Medium Term Notes	15-Dec-95	15-Dec-25	10,000,000.00	6.67%	6.67%	6.75%	N/A	Medium Term Notes	674,776.96
Debentures	Debentures	27-Jul-98	15-Jul-28	150,000,000.00	6.75%	6.81%	6.88%	A3	Debentures	10,224,938.16
Sr Note 5.95%	Senior Unsecured Note	22-Oct-04	15-Oct-34	200,000,000.00	5.95%	5.99%	6.04%	Baa3	Senior Unsecured Note	12,008,676.49
Sr Note 6.38%	Senior Unsecured Note	14-Jun-07	15-Jun-17	280,000,000.00	6.35%	6.37%	6.30%	Baa3	Senior Unsecured Note	15,707,061.57
Sr Note 5.50%	Senior Unsecured Note	10-Jun-11	15-Jun-41	400,000,000.00	5.50%	5.52%	5.40%	Baa1	Senior Unsecured Note	21,517,557.99
Sr Note 8.50%	Senior Unsecured Note	28-Mar-09	15-Mar-19	450,000,000.00	8.50%	8.52%	8.76%	Baa1	Senior Unsecured Note	39,333,435.83
Sr Note 4.15%	Senior Unsecured Note	11-Jan-13	15-Jan-43	500,000,000.00	4.15%	4.16%	4.68%	Baa1	Senior Unsecured Note	23,348,937.02
Sr Note 4.125%	Senior Unsecured Note	15-Oct-14	15-Oct-44	500,000,000.00	4.125%	4.133%	4.087%	A2	Senior Unsecured Note	20,394,929.11
S200MM 3YR, Term Loan Agreement (See Footnote 5)	Eurodollar	22-Sep-16	22-Sep-19	125,000,000.00	1.76%	1.76%	1.85%	N/A	Multi-Draw Term Loan Facility	2,315,666.72

(1) Nominal Rate

(2) Nominal Rate Plus Discount or Premium Amortization

(3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost, T-Lock Amortization & Loss on Reacquired Debt

(4) Standard and Poor's, Moody, etc.

(5) Term Loan has a fluctuating interest rate and commitment fee associated with it - This is based on the rate as of 12-31-16

Atmos Energy Corporation
 Short Term Debt - January 2016 through December 2016

	Atmos Energy Corp.				Amarillo National \$25MM Line of Credit				Short term loan \$260MM				Commercial Paper(2)(5) \$950MM- \$1.25B				\$1.25B Revolver(2)(3)				\$200MM Revolver(4)			
	STD Outstanding	Int. Rate	STD Outstanding	Int. Rate	Interest	Fees	Int. Rate	Interest	STD Outstanding	Int. Rate	Interest	STD Outstanding	Int. Rate	Interest	STD Outstanding	Int. Rate	Interest	Fees	STD Outstanding	Int. Rate	Fees			
January-16	697,200,581	1.10%	-	-	-	2,653.91	-	-	697,200,581	0.77%	454,839.60	-	0.00%	-	-	-	189,506.16	-	-	-				
February-16	645,617,793	1.15%	-	-	-	2,482.69	-	-	645,617,793	0.78%	401,445.49	-	0.00%	-	-	-	182,561.71	-	-	-				
March-16	635,937,097	1.16%	-	-	-	2,653.91	-	-	635,937,097	0.80%	431,785.37	-	0.00%	-	-	-	189,506.16	-	-	-				
April-16	595,514,133	1.19%	-	-	-	2,568.30	-	-	595,514,133	0.80%	390,923.55	-	0.00%	-	-	-	186,033.94	-	-	-				
May-16	586,496,258	1.18%	-	-	-	2,653.91	-	-	586,496,258	0.79%	394,535.77	-	0.00%	-	-	-	189,506.16	-	-	-				
June-16	599,167,000	1.10%	-	-	-	2,568.30	-	-	599,167,000	0.72%	351,353.96	-	0.00%	-	-	-	186,033.94	-	-	-				
July-16	642,466,903	1.04%	-	-	-	2,653.91	-	-	642,466,903	0.68%	372,737.56	-	0.00%	-	-	-	189,506.16	-	-	-				
August-16	685,968,968	1.02%	-	-	-	2,653.91	-	-	685,968,968	0.69%	401,876.12	-	0.00%	-	-	-	189,506.16	-	-	-				
September-16	792,821,200	1.03%	-	-	-	2,568.30	-	-	792,821,200	0.74%	479,473.91	-	0.00%	-	-	-	186,308.93	-	-	-				
October-16	840,360,387	1.11%	-	-	-	2,646.78	-	-	840,360,387	0.80%	565,888.23	-	0.00%	-	-	-	221,956.66	-	-	-				
November-16	831,273,067	1.16%	-	-	-	2,561.40	-	-	831,273,067	0.83%	563,066.98	-	0.00%	-	-	-	222,301.18	-	-	-				
December-16	928,395,161	1.18%	-	-	-	2,646.78	-	-	928,395,161	0.89%	699,542.21	-	0.00%	-	-	-	226,467.85	-	-	-				

Starting in Sep 2012 the amortization of set up fees for the credit facility is included in fees
 Increased to \$950MM Dec 7, 2012
 Increased to \$1.25B Aug 22, 2014
 Increased to \$1.5 Oct 5, 2016

In Sep 2012 all remaining set up fees for this facility were expensed
 Closed effective Dec 5, 2012

Atmos Energy Corp., Kentucky/Mid-States Division
 Schedule of Short Term Debt
 For 12 Months Ended December 31, 2016

Type of Debt Instrument	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	1/1/2016	1/2/2016	763,445,000.00	0.71%	0.71%	15,128.22
Commercial Paper	1/2/2016	1/3/2016	763,445,000.00	0.71%	0.71%	15,128.22
Commercial Paper	1/3/2016	1/4/2016	763,445,000.00	0.71%	0.71%	15,128.22
Commercial Paper	1/4/2016	1/5/2016	693,945,000.00	0.72%	0.72%	13,728.91
Commercial Paper	1/5/2016	1/6/2016	687,500,000.00	0.74%	0.74%	14,039.08
Commercial Paper	1/6/2016	1/7/2016	679,600,000.00	0.73%	0.73%	13,742.75
Commercial Paper	1/7/2016	1/8/2016	716,466,000.00	0.74%	0.74%	14,646.22
Commercial Paper	1/8/2016	1/9/2016	678,806,000.00	0.74%	0.74%	14,033.44
Commercial Paper	1/9/2016	1/10/2016	678,806,000.00	0.74%	0.74%	14,033.44
Commercial Paper	1/10/2016	1/11/2016	678,806,000.00	0.74%	0.74%	14,033.44
Commercial Paper	1/11/2016	1/12/2016	683,506,000.00	0.76%	0.76%	13,899.97
Commercial Paper	1/12/2016	1/13/2016	662,506,000.00	0.77%	0.77%	14,142.75
Commercial Paper	1/13/2016	1/14/2016	706,348,000.00	0.77%	0.77%	15,169.58
Commercial Paper	1/14/2016	1/15/2016	660,848,000.00	0.77%	0.77%	14,180.78
Commercial Paper	1/15/2016	1/16/2016	660,848,000.00	0.77%	0.77%	14,196.78
Commercial Paper	1/16/2016	1/17/2016	660,848,000.00	0.77%	0.77%	14,196.78
Commercial Paper	1/17/2016	1/18/2016	660,848,000.00	0.77%	0.77%	14,196.78
Commercial Paper	1/18/2016	1/19/2016	660,848,000.00	0.77%	0.77%	14,196.78
Commercial Paper	1/19/2016	1/20/2016	647,748,000.00	0.77%	0.77%	13,854.78
Commercial Paper	1/20/2016	1/21/2016	634,748,000.00	0.78%	0.78%	13,728.39
Commercial Paper	1/21/2016	1/22/2016	734,748,000.00	0.78%	0.78%	15,870.06
Commercial Paper	1/22/2016	1/23/2016	711,748,000.00	0.77%	0.77%	15,315.89
Commercial Paper	1/23/2016	1/24/2016	711,748,000.00	0.77%	0.77%	15,315.89
Commercial Paper	1/24/2016	1/25/2016	711,748,000.00	0.77%	0.77%	15,315.89
Commercial Paper	1/25/2016	1/26/2016	731,748,000.00	0.77%	0.77%	16,710.34
Commercial Paper	1/26/2016	1/27/2016	721,748,000.00	0.78%	0.78%	15,563.11
Commercial Paper	1/27/2016	1/28/2016	723,506,000.00	0.78%	0.78%	16,034.02
Commercial Paper	1/28/2016	1/29/2016	718,506,000.00	0.77%	0.77%	15,343.74
Commercial Paper	1/29/2016	1/30/2016	708,506,000.00	0.77%	0.77%	15,096.52
Commercial Paper	1/30/2016	1/31/2016	708,506,000.00	0.77%	0.77%	15,096.52
Commercial Paper	1/31/2016	2/1/2016	708,506,000.00	0.77%	0.77%	15,096.52
Commercial Paper	2/1/2016	2/2/2016	668,906,000.00	0.77%	0.77%	14,801.80
Commercial Paper	2/2/2016	2/3/2016	694,906,000.00	0.77%	0.77%	14,785.41
Commercial Paper	2/3/2016	2/4/2016	689,906,000.00	0.76%	0.76%	14,625.09
Commercial Paper	2/4/2016	2/5/2016	685,906,000.00	0.77%	0.77%	14,609.02
Commercial Paper	2/5/2016	2/6/2016	679,906,000.00	0.77%	0.77%	14,480.13
Commercial Paper	2/6/2016	2/7/2016	679,906,000.00	0.77%	0.77%	14,480.13
Commercial Paper	2/7/2016	2/8/2016	679,906,000.00	0.77%	0.77%	14,480.13
Commercial Paper	2/8/2016	2/9/2016	660,158,000.00	0.77%	0.77%	14,085.73
Commercial Paper	2/9/2016	2/10/2016	675,158,000.00	0.77%	0.77%	14,461.43
Commercial Paper	2/10/2016	2/11/2016	631,158,000.00	0.77%	0.77%	13,465.32
Commercial Paper	2/11/2016	2/12/2016	644,000,000.00	0.77%	0.77%	13,806.25
Commercial Paper	2/12/2016	2/13/2016	619,000,000.00	0.77%	0.77%	13,250.69
Commercial Paper	2/13/2016	2/14/2016	619,000,000.00	0.77%	0.77%	13,250.69
Commercial Paper	2/14/2016	2/15/2016	619,000,000.00	0.77%	0.77%	13,250.69
Commercial Paper	2/15/2016	2/16/2016	619,000,000.00	0.77%	0.77%	13,250.69
Commercial Paper	2/16/2016	2/17/2016	631,000,000.00	0.78%	0.78%	13,584.03
Commercial Paper	2/17/2016	2/18/2016	630,700,000.00	0.78%	0.78%	13,586.53
Commercial Paper	2/18/2016	2/19/2016	694,700,000.00	0.77%	0.77%	12,741.53
Commercial Paper	2/19/2016	2/20/2016	589,700,000.00	0.77%	0.77%	12,661.53
Commercial Paper	2/20/2016	2/21/2016	589,700,000.00	0.77%	0.77%	12,661.53
Commercial Paper	2/21/2016	2/22/2016	589,700,000.00	0.77%	0.77%	12,661.53
Commercial Paper	2/22/2016	2/23/2016	586,700,000.00	0.77%	0.77%	12,564.86
Commercial Paper	2/23/2016	2/24/2016	611,700,000.00	0.77%	0.77%	13,168.75
Commercial Paper	2/24/2016	2/25/2016	651,700,000.00	0.78%	0.78%	14,085.14
Commercial Paper	2/25/2016	2/26/2016	689,700,000.00	0.78%	0.78%	14,854.58
Commercial Paper	2/26/2016	2/27/2016	666,700,000.00	0.78%	0.78%	14,427.92
Commercial Paper	2/27/2016	2/28/2016	606,700,000.00	0.78%	0.78%	14,427.92
Commercial Paper	2/28/2016	2/29/2016	666,700,000.00	0.78%	0.78%	14,427.92
Commercial Paper	2/29/2016	3/1/2016	666,700,000.00	0.78%	0.78%	13,793.75
Commercial Paper	3/1/2016	3/2/2016	637,500,000.00	0.78%	0.78%	13,808.17
Commercial Paper	3/2/2016	3/3/2016	607,000,000.00	0.79%	0.79%	13,282.33
Commercial Paper	3/3/2016	3/4/2016	644,000,000.00	0.78%	0.78%	14,031.78
Commercial Paper	3/4/2016	3/5/2016	644,000,000.00	0.78%	0.78%	14,031.78
Commercial Paper	3/5/2016	3/6/2016	644,000,000.00	0.78%	0.78%	14,031.78
Commercial Paper	3/6/2016	3/7/2016	647,000,000.00	0.79%	0.79%	14,151.22
Commercial Paper	3/7/2016	3/8/2016	630,000,000.00	0.79%	0.79%	13,884.28
Commercial Paper	3/8/2016	3/9/2016	618,500,000.00	0.79%	0.79%	13,652.47
Commercial Paper	3/9/2016	3/10/2016	603,500,000.00	0.80%	0.80%	13,373.31
Commercial Paper	3/10/2016	3/11/2016	603,500,000.00	0.80%	0.80%	13,373.31
Commercial Paper	3/11/2016	3/12/2016	603,500,000.00	0.80%	0.80%	13,373.31
Commercial Paper	3/12/2016	3/13/2016	603,500,000.00	0.80%	0.80%	13,373.31
Commercial Paper	3/13/2016	3/14/2016	583,500,000.00	0.79%	0.79%	12,873.31
Commercial Paper	3/14/2016	3/15/2016	583,500,000.00	0.80%	0.80%	13,134.42
Commercial Paper	3/15/2016	3/16/2016	583,500,000.00	0.80%	0.80%	12,917.75
Commercial Paper	3/16/2016	3/17/2016	598,500,000.00	0.79%	0.79%	13,212.19
Commercial Paper	3/17/2016	3/18/2016	598,500,000.00	0.79%	0.79%	13,212.19
Commercial Paper	3/18/2016	3/19/2016	598,500,000.00	0.79%	0.79%	13,212.19
Commercial Paper	3/19/2016	3/20/2016	598,500,000.00	0.79%	0.79%	13,212.19
Commercial Paper	3/20/2016	3/21/2016	598,600,000.00	0.79%	0.79%	13,212.19
Commercial Paper	3/21/2016	3/22/2016	620,000,000.00	0.79%	0.79%	13,655.25
Commercial Paper	3/22/2016	3/23/2016	675,000,000.00	0.79%	0.79%	14,821.92
Commercial Paper	3/23/2016	3/24/2016	710,150,000.00	0.79%	0.79%	15,510.16
Commercial Paper	3/24/2016	3/25/2016	710,150,000.00	0.78%	0.78%	15,412.96
Commercial Paper	3/25/2016	3/26/2016	710,150,000.00	0.78%	0.78%	15,412.96
Commercial Paper	3/26/2016	3/27/2016	710,150,000.00	0.78%	0.78%	15,412.96
Commercial Paper	3/27/2016	3/28/2016	710,150,000.00	0.78%	0.78%	15,412.96
Commercial Paper	3/28/2016	3/29/2016	682,000,000.00	0.78%	0.78%	14,776.95
Commercial Paper	3/29/2016	3/30/2016	657,000,000.00	0.78%	0.78%	14,215.39
Commercial Paper	3/30/2016	3/31/2016	627,150,000.00	0.78%	0.78%	13,632.41
Commercial Paper	3/31/2016	4/1/2016	627,150,000.00	0.78%	0.78%	13,180.46
Commercial Paper	4/1/2016	4/2/2016	605,150,000.00	0.78%	0.78%	13,180.46
Commercial Paper	4/2/2016	4/3/2016	605,150,000.00	0.78%	0.78%	13,180.46
Commercial Paper	4/3/2016	4/4/2016	607,150,000.00	0.78%	0.78%	13,233.24
Commercial Paper	4/4/2016	4/5/2016	607,150,000.00	0.78%	0.78%	12,960.46
Commercial Paper	4/5/2016	4/6/2016	584,150,000.00	0.78%	0.78%	12,888.78
Commercial Paper	4/6/2016	4/7/2016	575,000,000.00	0.78%	0.78%	12,504.77
Commercial Paper	4/7/2016	4/8/2016	573,000,000.00	0.78%	0.78%	12,449.21
Commercial Paper	4/8/2016	4/9/2016	573,000,000.00	0.78%	0.78%	12,449.21
Commercial Paper	4/9/2016	4/10/2016	573,000,000.00	0.78%	0.78%	12,449.21
Commercial Paper	4/10/2016	4/11/2016	573,000,000.00	0.78%	0.78%	12,449.21
Commercial Paper	4/11/2016	4/12/2016	577,300,000.00	0.78%	0.78%	12,575.07

Almos Energy Corp.; Kentucky/Mid-States Division
 Schedule of Short Term Debt
 For 12 Months Ended December 31, 2016

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	4/12/2016	4/13/2016	664,300,000.00	0.78%	0.78%	12,297.29
Commercial Paper	4/13/2016	4/14/2016	664,300,000.00	0.79%	0.79%	12,102.85
Commercial Paper	4/14/2016	4/15/2016	554,300,000.00	0.79%	0.79%	12,200.35
Commercial Paper	4/15/2016	4/16/2016	674,300,000.00	0.79%	0.79%	12,600.35
Commercial Paper	4/16/2016	4/17/2016	574,300,000.00	0.79%	0.79%	12,600.35
Commercial Paper	4/17/2016	4/18/2016	574,300,000.00	0.79%	0.79%	12,600.35
Commercial Paper	4/18/2016	4/19/2016	577,000,000.00	0.79%	0.79%	12,660.35
Commercial Paper	4/19/2016	4/20/2016	570,452,000.00	0.79%	0.79%	12,529.84
Commercial Paper	4/20/2016	4/21/2016	590,452,000.00	0.79%	0.79%	12,996.51
Commercial Paper	4/21/2016	4/22/2016	645,452,000.00	0.79%	0.79%	14,163.17
Commercial Paper	4/22/2016	4/23/2016	645,452,000.00	0.79%	0.79%	14,152.62
Commercial Paper	4/23/2016	4/24/2016	645,452,000.00	0.79%	0.79%	14,152.62
Commercial Paper	4/24/2016	4/25/2016	645,452,000.00	0.79%	0.79%	14,152.62
Commercial Paper	4/25/2016	4/26/2016	646,452,000.00	0.79%	0.79%	14,169.28
Commercial Paper	4/26/2016	4/27/2016	621,452,000.00	0.79%	0.79%	13,641.51
Commercial Paper	4/27/2016	4/28/2016	607,452,000.00	0.79%	0.79%	13,357.62
Commercial Paper	4/28/2016	4/29/2016	600,452,000.00	0.79%	0.79%	13,221.51
Commercial Paper	4/29/2016	4/30/2016	600,452,000.00	0.79%	0.79%	13,221.51
Commercial Paper	4/30/2016	5/1/2016	600,452,000.00	0.79%	0.79%	13,221.51
Commercial Paper	5/1/2016	5/2/2016	600,452,000.00	0.79%	0.79%	13,221.51
Commercial Paper	5/2/2016	5/3/2016	620,452,000.00	0.79%	0.79%	13,649.28
Commercial Paper	5/3/2016	5/4/2016	608,452,000.00	0.79%	0.78%	13,363.73
Commercial Paper	5/4/2016	5/5/2016	597,452,000.00	0.79%	0.79%	13,072.62
Commercial Paper	5/5/2016	5/6/2016	601,452,000.00	0.79%	0.79%	13,250.12
Commercial Paper	5/6/2016	5/7/2016	598,452,000.00	0.80%	0.80%	13,227.89
Commercial Paper	5/7/2016	5/8/2016	598,452,000.00	0.80%	0.80%	13,227.89
Commercial Paper	5/8/2016	5/9/2016	598,452,000.00	0.80%	0.80%	13,227.89
Commercial Paper	5/9/2016	5/10/2016	602,452,000.00	0.80%	0.80%	13,327.05
Commercial Paper	5/10/2016	5/11/2016	592,452,000.00	0.80%	0.80%	13,096.51
Commercial Paper	5/11/2016	5/12/2016	588,452,000.00	0.79%	0.79%	12,979.28
Commercial Paper	5/12/2016	5/13/2016	586,452,000.00	0.79%	0.79%	12,937.62
Commercial Paper	5/13/2016	5/14/2016	586,452,000.00	0.79%	0.79%	12,937.62
Commercial Paper	5/14/2016	5/15/2016	586,452,000.00	0.79%	0.79%	12,937.62
Commercial Paper	5/15/2016	5/16/2016	586,452,000.00	0.79%	0.79%	12,937.62
Commercial Paper	5/16/2016	5/17/2016	596,452,000.00	0.79%	0.79%	13,136.23
Commercial Paper	5/17/2016	5/18/2016	585,452,000.00	0.79%	0.79%	12,848.17
Commercial Paper	5/18/2016	5/19/2016	565,000,000.00	0.79%	0.79%	12,352.78
Commercial Paper	5/19/2016	5/20/2016	551,000,000.00	0.79%	0.79%	12,059.72
Commercial Paper	5/20/2016	5/21/2016	537,000,000.00	0.78%	0.78%	11,671.11
Commercial Paper	5/21/2016	5/22/2016	537,000,000.00	0.78%	0.78%	11,671.11
Commercial Paper	5/22/2016	5/23/2016	537,000,000.00	0.78%	0.78%	11,671.11
Commercial Paper	5/23/2016	5/24/2016	599,000,000.00	0.77%	0.77%	12,715.00
Commercial Paper	5/24/2016	5/25/2016	593,000,000.00	0.77%	0.77%	12,622.56
Commercial Paper	5/25/2016	5/26/2016	555,900,000.00	0.76%	0.76%	12,649.22
Commercial Paper	5/26/2016	5/27/2016	585,900,000.00	0.76%	0.76%	12,357.00
Commercial Paper	5/27/2016	5/28/2016	589,000,000.00	0.75%	0.75%	12,277.50
Commercial Paper	5/28/2016	5/29/2016	589,000,000.00	0.75%	0.75%	12,277.50
Commercial Paper	5/29/2016	5/30/2016	589,000,000.00	0.75%	0.75%	12,277.50
Commercial Paper	5/30/2016	5/31/2016	580,000,000.00	0.75%	0.75%	12,277.50
Commercial Paper	5/31/2016	6/1/2016	599,000,000.00	0.75%	0.75%	12,277.50
Commercial Paper	6/1/2016	6/2/2016	567,000,000.00	0.75%	0.75%	11,812.50
Commercial Paper	6/2/2016	6/3/2016	552,000,000.00	0.75%	0.75%	11,500.00
Commercial Paper	6/3/2016	6/4/2016	583,000,000.00	0.74%	0.74%	12,023.89
Commercial Paper	6/4/2016	6/5/2016	583,000,000.00	0.74%	0.74%	12,023.89
Commercial Paper	6/5/2016	6/6/2016	583,000,000.00	0.74%	0.74%	12,023.89
Commercial Paper	6/6/2016	6/7/2016	569,000,000.00	0.73%	0.73%	11,582.22
Commercial Paper	6/7/2016	6/8/2016	564,000,000.00	0.73%	0.73%	11,309.44
Commercial Paper	6/8/2016	6/9/2016	556,000,000.00	0.72%	0.72%	11,173.33
Commercial Paper	6/9/2016	6/10/2016	590,000,000.00	0.71%	0.71%	10,913.33
Commercial Paper	6/10/2016	6/11/2016	571,000,000.00	0.71%	0.71%	11,233.33
Commercial Paper	6/11/2016	6/12/2016	571,000,000.00	0.71%	0.71%	11,233.33
Commercial Paper	6/12/2016	6/13/2016	571,000,000.00	0.71%	0.71%	11,233.33
Commercial Paper	6/13/2016	6/14/2016	579,000,000.00	0.70%	0.70%	11,293.06
Commercial Paper	6/14/2016	6/15/2016	570,000,000.00	0.70%	0.70%	11,272.43
Commercial Paper	6/15/2016	6/16/2016	587,126,000.00	0.70%	0.70%	11,483.00
Commercial Paper	6/16/2016	6/17/2016	585,126,000.00	0.70%	0.70%	11,409.39
Commercial Paper	6/17/2016	6/18/2016	580,126,000.00	0.70%	0.70%	11,231.61
Commercial Paper	6/18/2016	6/19/2016	580,126,000.00	0.70%	0.70%	11,231.61
Commercial Paper	6/19/2016	6/20/2016	580,126,000.00	0.70%	0.70%	11,231.61
Commercial Paper	6/20/2016	6/21/2016	598,126,000.00	0.68%	0.68%	11,412.17
Commercial Paper	6/21/2016	6/22/2016	594,126,000.00	0.67%	0.67%	11,088.56
Commercial Paper	6/22/2016	6/23/2016	607,126,000.00	0.68%	0.68%	11,478.03
Commercial Paper	6/23/2016	6/24/2016	588,251,000.00	0.69%	0.69%	11,258.62
Commercial Paper	6/24/2016	6/25/2016	660,151,000.00	0.68%	0.68%	12,478.90
Commercial Paper	6/25/2016	6/26/2016	660,151,000.00	0.68%	0.68%	12,478.90
Commercial Paper	6/26/2016	6/27/2016	660,151,000.00	0.68%	0.68%	12,478.90
Commercial Paper	6/27/2016	6/28/2016	660,151,000.00	0.68%	0.68%	12,477.51
Commercial Paper	6/28/2016	6/29/2016	666,707,000.00	0.68%	0.68%	12,685.92
Commercial Paper	6/29/2016	6/30/2016	720,720,000.00	0.68%	0.68%	13,603.14
Commercial Paper	6/30/2016	7/1/2016	670,720,000.00	0.68%	0.68%	12,728.14
Commercial Paper	7/1/2016	7/2/2016	640,720,000.00	0.68%	0.68%	12,044.81
Commercial Paper	7/2/2016	7/3/2016	640,720,000.00	0.68%	0.68%	12,044.81
Commercial Paper	7/3/2016	7/4/2016	640,720,000.00	0.68%	0.68%	12,044.81
Commercial Paper	7/4/2016	7/5/2016	640,720,000.00	0.68%	0.68%	12,044.81
Commercial Paper	7/5/2016	7/6/2016	630,720,000.00	0.67%	0.67%	11,762.86
Commercial Paper	7/6/2016	7/7/2016	617,220,000.00	0.67%	0.67%	11,535.36
Commercial Paper	7/7/2016	7/8/2016	620,220,000.00	0.66%	0.66%	11,313.14
Commercial Paper	7/8/2016	7/9/2016	628,220,000.00	0.66%	0.66%	11,418.69
Commercial Paper	7/9/2016	7/10/2016	628,220,000.00	0.66%	0.66%	11,418.69
Commercial Paper	7/10/2016	7/11/2016	628,220,000.00	0.66%	0.66%	11,418.69
Commercial Paper	7/11/2016	7/12/2016	634,094,000.00	0.66%	0.66%	11,571.52
Commercial Paper	7/12/2016	7/13/2016	627,094,000.00	0.66%	0.66%	11,500.97
Commercial Paper	7/13/2016	7/14/2016	618,094,000.00	0.66%	0.66%	11,354.69
Commercial Paper	7/14/2016	7/15/2016	618,094,000.00	0.66%	0.66%	11,369.58
Commercial Paper	7/15/2016	7/16/2016	633,094,000.00	0.67%	0.67%	11,793.75
Commercial Paper	7/16/2016	7/17/2016	633,094,000.00	0.67%	0.67%	11,793.75
Commercial Paper	7/17/2016	7/18/2016	633,094,000.00	0.67%	0.67%	11,793.75
Commercial Paper	7/18/2016	7/19/2016	634,094,000.00	0.68%	0.68%	11,951.25
Commercial Paper	7/19/2016	7/20/2016	633,194,000.00	0.68%	0.68%	11,984.77
Commercial Paper	7/20/2016	7/21/2016	634,194,000.00	0.68%	0.68%	12,008.11
Commercial Paper	7/21/2016	7/22/2016	664,194,000.00	0.69%	0.69%	12,844.22
Commercial Paper	7/22/2016	7/23/2016	652,194,000.00	0.69%	0.69%	12,416.44

Almos Energy Corp., Kentucky/Mid-States Division
 Schedule of Short Term Debt
 For 12 Months Ended December 31, 2016

Type of Debt Instrument	Date of Issue (a)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	7/23/2016	7/24/2016	852,194,000.00	0.69%	0.69%	12,416.44
Commercial Paper	7/24/2016	7/25/2016	852,194,000.00	0.69%	0.69%	12,416.44
Commercial Paper	7/25/2016	7/26/2016	890,884,000.00	0.68%	0.68%	13,099.50
Commercial Paper	7/26/2016	7/27/2016	882,194,000.00	0.68%	0.68%	12,832.97
Commercial Paper	7/27/2016	7/28/2016	671,794,000.00	0.68%	0.68%	12,745.19
Commercial Paper	7/28/2016	7/29/2016	660,794,000.00	0.68%	0.68%	12,486.52
Commercial Paper	7/29/2016	7/30/2016	660,794,000.00	0.68%	0.68%	12,489.64
Commercial Paper	7/30/2016	7/31/2016	660,794,000.00	0.68%	0.68%	12,459.64
Commercial Paper	7/31/2016	8/1/2016	660,794,000.00	0.68%	0.68%	12,459.64
Commercial Paper	8/1/2016	8/2/2016	687,794,000.00	0.68%	0.68%	12,589.08
Commercial Paper	8/2/2016	8/3/2016	678,194,000.00	0.68%	0.68%	12,825.11
Commercial Paper	8/3/2016	8/4/2016	678,194,000.00	0.68%	0.68%	12,751.50
Commercial Paper	8/4/2016	8/5/2016	668,194,000.00	0.68%	0.68%	12,599.00
Commercial Paper	8/5/2016	8/6/2016	671,194,000.00	0.68%	0.68%	12,599.00
Commercial Paper	8/6/2016	8/7/2016	671,194,000.00	0.68%	0.68%	12,599.00
Commercial Paper	8/7/2016	8/8/2016	671,194,000.00	0.68%	0.68%	12,699.00
Commercial Paper	8/8/2016	8/9/2016	672,200,000.00	0.67%	0.67%	12,601.42
Commercial Paper	8/9/2016	8/10/2016	664,200,000.00	0.68%	0.68%	12,454.20
Commercial Paper	8/10/2016	8/11/2016	664,200,000.00	0.68%	0.68%	12,540.31
Commercial Paper	8/11/2016	8/12/2016	664,200,000.00	0.68%	0.68%	12,493.08
Commercial Paper	8/12/2016	8/13/2016	662,500,000.00	0.68%	0.68%	12,427.17
Commercial Paper	8/13/2016	8/14/2016	662,500,000.00	0.68%	0.68%	12,427.17
Commercial Paper	8/14/2016	8/15/2016	662,500,000.00	0.68%	0.68%	12,427.17
Commercial Paper	8/15/2016	8/16/2016	673,510,000.00	0.68%	0.68%	12,652.63
Commercial Paper	8/16/2016	8/17/2016	674,510,000.00	0.68%	0.68%	12,602.08
Commercial Paper	8/17/2016	8/18/2016	676,500,000.00	0.66%	0.66%	12,804.11
Commercial Paper	8/18/2016	8/19/2016	681,500,000.00	0.68%	0.68%	12,805.50
Commercial Paper	8/19/2016	8/20/2016	681,500,000.00	0.68%	0.68%	12,805.50
Commercial Paper	8/20/2016	8/21/2016	681,500,000.00	0.68%	0.68%	12,805.50
Commercial Paper	8/21/2016	8/22/2016	681,500,000.00	0.68%	0.68%	12,805.50
Commercial Paper	8/22/2016	8/23/2016	692,500,000.00	0.69%	0.69%	13,100.35
Commercial Paper	8/23/2016	8/24/2016	687,500,000.00	0.68%	0.68%	13,079.24
Commercial Paper	8/24/2016	8/25/2016	721,500,000.00	0.69%	0.69%	13,734.79
Commercial Paper	8/25/2016	8/26/2016	728,888,000.00	0.68%	0.68%	13,944.87
Commercial Paper	8/26/2016	8/27/2016	725,232,000.00	0.68%	0.68%	13,799.03
Commercial Paper	8/27/2016	8/28/2016	725,232,000.00	0.68%	0.68%	13,799.03
Commercial Paper	8/28/2016	8/29/2016	718,732,000.00	0.69%	0.69%	13,685.42
Commercial Paper	8/29/2016	8/30/2016	717,732,000.00	0.69%	0.69%	13,662.37
Commercial Paper	8/30/2016	8/31/2016	713,732,000.00	0.69%	0.69%	13,609.03
Commercial Paper	8/31/2016	9/1/2016	793,512,000.00	0.69%	0.69%	15,297.90
Commercial Paper	9/1/2016	9/2/2016	793,512,000.00	0.69%	0.69%	15,297.90
Commercial Paper	9/2/2016	9/3/2016	793,512,000.00	0.69%	0.69%	15,297.90
Commercial Paper	9/3/2016	9/4/2016	793,512,000.00	0.69%	0.69%	15,297.90
Commercial Paper	9/4/2016	9/5/2016	793,512,000.00	0.69%	0.69%	15,297.90
Commercial Paper	9/5/2016	9/6/2016	768,512,000.00	0.70%	0.70%	14,844.57
Commercial Paper	9/6/2016	9/7/2016	770,164,000.00	0.70%	0.70%	14,927.45
Commercial Paper	9/7/2016	9/8/2016	760,164,000.00	0.70%	0.70%	14,777.45
Commercial Paper	9/8/2016	9/9/2016	766,164,000.00	0.70%	0.70%	14,803.84
Commercial Paper	9/9/2016	9/10/2016	756,164,000.00	0.70%	0.70%	14,803.84
Commercial Paper	9/10/2016	9/11/2016	756,164,000.00	0.70%	0.70%	14,803.84
Commercial Paper	9/11/2016	9/12/2016	771,864,000.00	0.71%	0.71%	15,222.42
Commercial Paper	9/12/2016	9/13/2016	761,864,000.00	0.71%	0.71%	15,089.56
Commercial Paper	9/13/2016	9/14/2016	738,884,000.00	0.72%	0.72%	14,958.51
Commercial Paper	9/14/2016	9/15/2016	765,884,000.00	0.72%	0.72%	15,337.40
Commercial Paper	9/15/2016	9/16/2016	766,500,000.00	0.72%	0.72%	15,388.80
Commercial Paper	9/16/2016	9/17/2016	766,500,000.00	0.72%	0.72%	15,388.80
Commercial Paper	9/17/2016	9/18/2016	766,500,000.00	0.72%	0.72%	15,388.80
Commercial Paper	9/18/2016	9/19/2016	776,249,000.00	0.73%	0.73%	15,743.07
Commercial Paper	9/19/2016	9/20/2016	783,249,000.00	0.73%	0.73%	15,973.63
Commercial Paper	9/20/2016	9/21/2016	796,049,000.00	0.75%	0.75%	16,461.35
Commercial Paper	9/21/2016	9/22/2016	815,049,000.00	0.75%	0.75%	16,894.69
Commercial Paper	9/22/2016	9/23/2016	801,249,000.00	0.76%	0.76%	16,826.85
Commercial Paper	9/23/2016	9/24/2016	801,249,000.00	0.76%	0.76%	16,826.85
Commercial Paper	9/24/2016	9/25/2016	801,249,000.00	0.76%	0.76%	16,826.85
Commercial Paper	9/25/2016	9/26/2016	800,249,000.00	0.76%	0.76%	16,835.02
Commercial Paper	9/26/2016	9/27/2016	885,549,000.00	0.76%	0.76%	18,725.74
Commercial Paper	9/27/2016	9/28/2016	885,549,000.00	0.76%	0.76%	18,791.85
Commercial Paper	9/28/2016	9/29/2016	885,549,000.00	0.76%	0.76%	18,791.85
Commercial Paper	9/29/2016	9/30/2016	830,549,000.00	0.77%	0.77%	17,747.41
Commercial Paper	9/30/2016	10/1/2016	830,549,000.00	0.77%	0.77%	17,747.41
Commercial Paper	10/1/2016	10/2/2016	830,549,000.00	0.77%	0.77%	17,747.41
Commercial Paper	10/2/2016	10/3/2016	841,681,000.00	0.77%	0.77%	17,895.11
Commercial Paper	10/3/2016	10/4/2016	840,356,000.00	0.77%	0.77%	17,968.41
Commercial Paper	10/4/2016	10/5/2016	839,356,000.00	0.77%	0.77%	17,955.63
Commercial Paper	10/5/2016	10/6/2016	844,356,000.00	0.77%	0.77%	18,070.91
Commercial Paper	10/6/2016	10/7/2016	814,681,000.00	0.78%	0.78%	17,543.72
Commercial Paper	10/7/2016	10/8/2016	814,681,000.00	0.78%	0.78%	17,543.72
Commercial Paper	10/8/2016	10/9/2016	814,681,000.00	0.78%	0.78%	17,543.72
Commercial Paper	10/9/2016	10/10/2016	814,681,000.00	0.78%	0.78%	17,543.72
Commercial Paper	10/10/2016	10/11/2016	824,681,000.00	0.77%	0.77%	17,725.94
Commercial Paper	10/11/2016	10/12/2016	845,681,000.00	0.77%	0.77%	18,108.30
Commercial Paper	10/12/2016	10/13/2016	856,131,000.00	0.77%	0.77%	18,330.94
Commercial Paper	10/13/2016	10/14/2016	846,131,000.00	0.77%	0.77%	18,144.27
Commercial Paper	10/14/2016	10/15/2016	846,131,000.00	0.77%	0.77%	18,144.27
Commercial Paper	10/15/2016	10/16/2016	846,131,000.00	0.77%	0.77%	18,144.27
Commercial Paper	10/16/2016	10/17/2016	801,131,000.00	0.78%	0.78%	18,835.94
Commercial Paper	10/17/2016	10/18/2016	801,131,000.00	0.78%	0.78%	19,408.16
Commercial Paper	10/18/2016	10/19/2016	801,131,000.00	0.78%	0.78%	19,076.22
Commercial Paper	10/19/2016	10/20/2016	801,131,000.00	0.78%	0.78%	19,151.49
Commercial Paper	10/20/2016	10/21/2016	876,831,000.00	0.79%	0.79%	19,954.27
Commercial Paper	10/21/2016	10/22/2016	876,831,000.00	0.79%	0.79%	19,954.27
Commercial Paper	10/22/2016	10/23/2016	848,831,000.00	0.80%	0.80%	18,751.49
Commercial Paper	10/23/2016	10/24/2016	848,831,000.00	0.80%	0.80%	18,751.49
Commercial Paper	10/24/2016	10/25/2016	826,831,000.00	0.80%	0.80%	18,345.94
Commercial Paper	10/25/2016	10/26/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/26/2016	10/27/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/27/2016	10/28/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/28/2016	10/29/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/29/2016	10/30/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/30/2016	10/31/2016	801,181,000.00	0.80%	0.80%	17,831.38
Commercial Paper	10/31/2016	11/1/2016	776,181,000.00	0.80%	0.80%	17,323.05
Commercial Paper	11/1/2016	11/2/2016				

Almos Energy Corp.; Kentucky/Mid-States Division
 Schedule of Short Term Debt
 For 12 Months Ended December 31, 2016

Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost (g)
Commercial Paper	11/2/2016	11/3/2016	772,181,000.00	0.81%	0.81%	17,380.55
Commercial Paper	11/3/2016	11/4/2016	787,181,000.00	0.81%	0.81%	17,704.16
Commercial Paper	11/4/2016	11/5/2016	758,681,000.00	0.82%	0.82%	17,300.83
Commercial Paper	11/5/2016	11/6/2016	758,681,000.00	0.82%	0.82%	17,300.83
Commercial Paper	11/6/2016	11/7/2016	759,681,000.00	0.82%	0.82%	17,300.83
Commercial Paper	11/7/2016	11/8/2016	774,681,000.00	0.82%	0.82%	17,571.66
Commercial Paper	11/8/2016	11/9/2016	779,681,000.00	0.81%	0.81%	17,603.61
Commercial Paper	11/9/2016	11/9/2016	795,681,000.00	0.82%	0.82%	18,067.49
Commercial Paper	11/10/2016	11/11/2016	775,681,000.00	0.82%	0.82%	17,678.61
Commercial Paper	11/11/2016	11/12/2016	775,681,000.00	0.82%	0.82%	17,678.61
Commercial Paper	11/12/2016	11/13/2016	775,681,000.00	0.82%	0.82%	17,678.61
Commercial Paper	11/13/2016	11/14/2016	775,681,000.00	0.82%	0.82%	17,678.61
Commercial Paper	11/14/2016	11/15/2016	801,481,000.00	0.82%	0.82%	18,180.55
Commercial Paper	11/15/2016	11/16/2016	791,681,000.00	0.82%	0.82%	17,565.05
Commercial Paper	11/16/2016	11/17/2016	778,481,000.00	0.82%	0.82%	17,760.55
Commercial Paper	11/17/2016	11/18/2016	817,481,000.00	0.82%	0.82%	18,607.77
Commercial Paper	11/18/2016	11/19/2016	817,481,000.00	0.82%	0.82%	18,607.77
Commercial Paper	11/19/2016	11/20/2016	817,481,000.00	0.82%	0.82%	18,607.77
Commercial Paper	11/20/2016	11/21/2016	817,481,000.00	0.82%	0.82%	18,607.77
Commercial Paper	11/21/2016	11/22/2016	826,781,000.00	0.82%	0.82%	18,764.96
Commercial Paper	11/22/2016	11/23/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/23/2016	11/24/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/24/2016	11/25/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/25/2016	11/26/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/26/2016	11/27/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/27/2016	11/28/2016	942,481,000.00	0.80%	0.80%	21,073.74
Commercial Paper	11/28/2016	11/29/2016	918,481,000.00	0.81%	0.81%	20,550.41
Commercial Paper	11/29/2016	11/30/2016	918,481,000.00	0.81%	0.81%	20,550.41
Commercial Paper	11/30/2016	12/1/2016	910,443,000.00	0.81%	0.81%	20,553.63
Commercial Paper	12/1/2016	12/2/2016	909,443,000.00	0.82%	0.82%	20,593.91
Commercial Paper	12/2/2016	12/3/2016	909,443,000.00	0.82%	0.82%	20,641.13
Commercial Paper	12/3/2016	12/4/2016	909,443,000.00	0.82%	0.82%	20,641.13
Commercial Paper	12/4/2016	12/5/2016	909,443,000.00	0.82%	0.82%	20,641.13
Commercial Paper	12/5/2016	12/6/2016	864,443,000.00	0.82%	0.82%	19,752.25
Commercial Paper	12/6/2016	12/7/2016	869,443,000.00	0.83%	0.83%	20,093.35
Commercial Paper	12/7/2016	12/8/2016	859,443,000.00	0.84%	0.84%	19,976.69
Commercial Paper	12/8/2016	12/9/2016	841,843,000.00	0.84%	0.84%	19,692.25
Commercial Paper	12/9/2016	12/10/2016	872,823,000.00	0.84%	0.84%	20,467.63
Commercial Paper	12/10/2016	12/11/2016	872,823,000.00	0.84%	0.84%	20,467.63
Commercial Paper	12/11/2016	12/12/2016	872,823,000.00	0.84%	0.84%	20,467.63
Commercial Paper	12/12/2016	12/13/2016	877,823,000.00	0.85%	0.85%	20,649.58
Commercial Paper	12/13/2016	12/14/2016	867,323,000.00	0.86%	0.86%	20,603.05
Commercial Paper	12/14/2016	12/15/2016	888,323,000.00	0.87%	0.87%	21,456.70
Commercial Paper	12/15/2016	12/16/2016	888,323,000.00	0.87%	0.87%	21,506.70
Commercial Paper	12/16/2016	12/17/2016	941,323,000.00	0.89%	0.89%	23,292.54
Commercial Paper	12/17/2016	12/18/2016	941,323,000.00	0.89%	0.89%	23,292.54
Commercial Paper	12/18/2016	12/19/2016	941,323,000.00	0.89%	0.89%	23,292.54
Commercial Paper	12/19/2016	12/20/2016	972,932,000.00	0.90%	0.90%	24,277.50
Commercial Paper	12/20/2016	12/21/2016	1,003,932,000.00	0.90%	0.90%	25,269.44
Commercial Paper	12/21/2016	12/22/2016	1,003,932,000.00	0.90%	0.90%	25,286.11
Commercial Paper	12/22/2016	12/23/2016	998,932,000.00	0.91%	0.91%	25,215.28
Commercial Paper	12/23/2016	12/24/2016	998,932,000.00	0.91%	0.91%	25,215.28
Commercial Paper	12/24/2016	12/25/2016	998,932,000.00	0.91%	0.91%	25,215.28
Commercial Paper	12/25/2016	12/26/2016	998,932,000.00	0.91%	0.91%	25,215.28
Commercial Paper	12/26/2016	12/27/2016	998,932,000.00	0.91%	0.91%	25,215.28
Commercial Paper	12/27/2016	12/28/2016	983,932,000.00	0.91%	0.91%	24,851.11
Commercial Paper	12/28/2016	12/29/2016	957,232,000.00	0.91%	0.91%	24,308.61
Commercial Paper	12/29/2016	12/30/2016	941,552,000.00	0.92%	0.92%	23,984.69
Commercial Paper	12/30/2016	12/31/2016	941,552,000.00	0.92%	0.92%	23,984.69
Commercial Paper	12/31/2016	1/1/2017	941,552,000.00	0.92%	0.92%	23,984.69

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-05
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REQUEST:

Provide a list of all outstanding issues of preferred stock as of the end of the latest calendar year as shown in Schedule 5.

RESPONSE:

The Company has no outstanding issues of preferred stock.

Respondent: Joe Christian

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-06
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REQUEST:

Provide the following:

- a. A list of all issues of common stock in the primary market during the ten most recent calendar years as shown in Schedule 6a.
- b. The common stock information on a quarterly and yearly basis for the five most recent calendar years available, and through the latest available quarter as shown in Schedule 6b.
- c. The market prices for common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed. List all stock splits and stock dividends by date and type.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2.
- c) Atmos Energy has not experienced a stock split in the last 10 years. Also, Atmos Energy does not pay out stock dividends but only pays cash dividends. Please see Attachment 3 for the market price of common stock for each month during the five most recent calendar years and for succeeding months through the date the application is filed.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-06_Att1 - Schedule of Common Stock Issue.xls, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-06_Att2 - Common Stock Information.xls, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-06_Att3 - Market Price of Common Stock.xls, 1 Page.

Respondent: Joe Christian

Atmos Energy Corporation; Kentucky/Mid-States Division
Schedule of Common Stock Issue
For 10 Year Period Ended August 31, 2017

<u>Date of Equity Offering</u>	<u>Number of Shares Issued</u>	<u>Price per Share to Public</u>	<u>Price per Share (Net to Company before expenses)</u>	<u>Book Value per Share at Fiscal Year End ⁽²⁾</u>	<u>Selling Expense as Percentage of Gross Issue Amount</u>	<u>Net Proceeds to Company</u>
5/1/2017 - 5/31/2017 ⁽¹⁾	612,682	\$ 81.6083	\$ 80.7922	\$ 36.79	1.33%	\$ 49,354,736
12/1/2016 - 12/31/2016 ⁽¹⁾	385,812	\$ 72.5437	\$ 71.8183	\$ 36.79	1.33%	\$ 27,621,380
11/1/2016 - 11/30/2016 ⁽¹⁾	305,000	\$ 72.1526	\$ 71.4311	\$ 36.79	1.33%	\$ 21,778,514
6/1/2016 - 6/30/2016 ⁽¹⁾	390,010	\$ 72.7315	\$ 72.0042	\$ 33.45	1.33%	\$ 27,977,345
5/1/2016 - 5/31/2016 ⁽¹⁾	970,746	\$ 73.7927	\$ 73.0548	\$ 33.45	1.33%	\$ 70,596,970
2/18/2014	9,200,000	\$ 44.0000	\$ 42.4600	\$ 31.62	3.61%	\$ 390,205,000

Note: Common Stock and APIC are recorded in the GL at the Corporate level only (Co 10).

⁽¹⁾ These shares were issued under our at-the-market (ATM) equity distribution program under which we may issue and sell, shares of our common stock, up to an aggregate offering price of \$200 million. At June 30, 2017, substantially all shares have been issued under our ATM program.

⁽²⁾ The amounts for fiscal 2017 are as of June 30, 2017, our most recent SEC 10-Q filing.

Atmos Energy Corporation
Common Stock Information
For Fiscal Years Ending Sep. 2016, 2015, 2014, 2013, 2012, and 2011

Period Equity	Average No. of Shares Outstanding	Book Value	Diluted Earnings per Share	Dividend Rate per Share	Return on Average Shareholders' Equity
FY 2016	103,524,000	\$ 33.45	\$ 3.38	\$ 1.68	10.5%
FY 2015	101,892,000	\$ 31.35	\$ 3.09	\$ 1.56	10.0%
FY 2014	97,608,000	\$ 31.62	\$ 2.96	\$ 1.48	10.2%
FY 2013	91,711,000	\$ 28.14	\$ 2.64	\$ 1.40	9.8%
FY 2012	91,172,000	\$ 25.88	\$ 2.37	\$ 1.38	8.3%
FY 2011	90,652,000	\$ 24.88	\$ 2.27	\$ 1.36	8.6%

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction
Market Price of Common Stock
CY 2012-2016 and Subsequent Months

<u>Date</u>	<u>Close</u>	<u>Date</u>	<u>Close</u>
1/31/2012	\$32.41	2/27/2015	\$53.04
2/29/2012	\$30.73	3/31/2015	\$55.30
3/30/2012	\$31.46	4/30/2015	\$54.00
4/30/2012	\$32.58	5/29/2015	\$54.02
5/31/2012	\$33.14	6/30/2015	\$51.28
6/29/2012	\$35.07	7/31/2015	\$55.30
7/31/2012	\$35.85	8/31/2015	\$54.79
8/31/2012	\$34.94	9/30/2015	\$58.18
9/28/2012	\$35.79	10/30/2015	\$63.00
10/31/2012	\$35.97	11/30/2015	\$62.31
11/30/2012	\$35.01	12/31/2015	\$63.04
12/31/2012	\$35.12	1/29/2016	\$69.22
1/31/2013	\$37.36	2/29/2016	\$69.41
2/28/2013	\$38.17	3/31/2016	\$74.26
3/29/2013	\$42.69	4/29/2016	\$72.55
4/30/2013	\$44.37	5/31/2016	\$72.90
5/31/2013	\$42.22	6/30/2016	\$81.32
6/28/2013	\$41.06	7/29/2016	\$79.79
7/31/2013	\$44.24	8/31/2016	\$73.70
8/30/2013	\$40.35	9/30/2016	\$74.47
9/30/2013	\$42.59	10/31/2016	\$74.39
10/31/2013	\$44.27	11/30/2016	\$71.12
11/29/2013	\$44.45	12/30/2016	\$74.15
12/31/2013	\$45.42	1/31/2017	\$76.18
1/31/2014	\$48.01	2/28/2017	\$78.29
2/28/2014	\$46.10	3/31/2017	\$78.99
3/31/2014	\$47.13	4/28/2017	\$81.02
4/30/2014	\$51.04	5/31/2017	\$83.31
5/30/2014	\$50.10	6/30/2017	\$82.95
6/30/2014	\$53.40	7/31/2017	\$86.76
7/31/2014	\$48.32	8/31/2017	\$88.04
8/29/2014	\$50.56		
9/30/2014	\$47.70		
10/31/2014	\$53.00		
11/28/2014	\$53.70		
12/31/2014	\$55.74		
1/30/2015	\$56.91		

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
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REQUEST:

Provide a computation of fixed-charge coverage ratios for the ten most recent calendar years as shown in Schedule 7.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-07_Att1 - Coverage Ratios.xls, 1 Page.

Respondent: Joe Christian

Atmos Energy Corporation Inc.
Interest Coverages
(In Thousands)

	FY 16	FY 15	FY 14	FY 13	FY 12	FY 11	FY 10	FY 09	FY 08	FY 07
<u>SEC Method</u>										
Income from continuing operations before provision for income taxes and cumulative effect of accounting change per statement of income	\$ 550,477	\$ 510,765	\$ 476,819	\$ 373,297	\$ 290,422	\$ 296,407	\$ 309,054	\$ 268,636	\$ 271,216	\$ 262,584
Add:										
Portion of rents representative of the interest factor	12,525	12,383	12,231	12,442	12,623	13,229	13,565	12,768	12,541	5,560
Interest on debt & amortization of debt expense	115,948	116,241	129,295	128,385	141,174	150,763	154,188	152,740	137,474	145,236
Income as adjusted	\$ 678,950	\$ 639,389	\$ 618,345	\$ 514,124	\$ 444,219	\$ 460,399	\$ 476,807	\$ 434,144	\$ 421,231	\$ 413,380
Fixed charges:										
Interest on debt & amortization of debt expense (1)	\$ 115,948	\$ 116,241	\$ 129,295	\$ 128,385	\$ 141,174	\$ 150,763	\$ 154,188	\$ 152,740	\$ 137,474	\$ 145,236
Capitalized interest (2)	2,790	2,260	1,522	1,895	2,642	1,690	3,860	4,583	2,879	3,011
Rents	37,575	37,150	36,693	37,326	37,868	39,686	40,696	38,304	37,624	16,679
Portion of rents representative of the interest factor (3)	12,525	12,383	12,231	12,442	12,623	13,229	13,565	12,768	12,541	5,560
Fixed charges (1)+(2)+(3)+(4)	\$ 131,263	\$ 130,884	\$ 143,048	\$ 142,722	\$ 156,439	\$ 165,682	\$ 171,613	\$ 170,091	\$ 152,894	\$ 153,807
Ratio of earnings to fixed charges	5.17	4.89	4.32	3.60	2.84	2.78	2.78	2.55	2.76	2.69

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-08
Page 1 of 1

REQUEST:

Provide the utility's internal accounting manuals, directives, and policies and procedures.

RESPONSE:

Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). Please see Attachment 1 for the Company's capitalization manual and Attachment 2 for the Company's account coding manual, which is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-08_Att1 - Capitalization Manual.pdf, 31 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-08_Att2 - Account Coding Manual.pdf, 292 Pages.

Respondent: Laura Gillham

**ATMOS ENERGY CORPORATION
CAPITALIZATION MANUAL
OCTOBER 1, 2017**

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Introduction

The primary purpose of the capitalization manual is to provide guidance for coding direct capital project costs and to describe the methods used to capitalize overhead costs and division operating expenses that support the capital activities of the Company. Direct capital project costs represent costs easily associated with the acquisition, development, and/or construction of a capital project. Capital overhead costs represent indirect costs that cannot be directly associated with any particular asset or group of assets but relate to the support of capital activities. Operating expenses that support capital activities, including but not limited to vehicles, heavy equipment and insurance also have a portion of their costs capitalized. The below sections of this manual describe the capitalization of direct project costs, overhead costs and operating expenses in further detail.

As a publicly traded utility company, Atmos Energy's capitalization policy should conform to both GAAP and the FERC Uniform System of Accounts (USOA). Under GAAP, there is no specific authoritative guidance governing the accounting for project costs except as it relates to SOP 98-1 Costs of Computer Software Developed or Obtained for Internal Use (now ASC 350-40). However, consistent with other entities, Atmos Energy analogizes to the guidance in Statement of Financial Accounting Standards (SFAS) No. 67, *Accounting for Costs and Initial Rental Operations of Real Estate Projects* (now ASC 970). For regulatory purposes, the Company's regulators require the utilization of the USOA in all its jurisdictions. The USOA Gas Plant Instructions 3 and 4 provide the relevant guidance concerning project costs. The USOA is also applicable to Atmos Energy for GAAP purposes since, as a public utility company, Atmos Energy is subject to the requirements of SFAS 71, *Accounting for the Effects of Certain Types of Regulations* (now ASC 980).

It should be noted that some work activities can be considered either capital or expense depending on the nature of the activity performed. These occurrences have been identified in the capital activities section of this policy and the proper FERC account has been provided for activities that should be charged to O&M expense. A more comprehensive listing of O&M activities and related FERC accounts has been included in the Account Coding Matrix section of the Account Coding Manual.

The examples of the work activities described in this manual and how they are coded should be a reference tool for employees engaged in these activities. However, it should be noted that there may be instances where the employee must use their professional judgment to determine whether certain costs should be capitalized or expensed. If unsure, the employee should always consult their manager or the Manager of Plant Accounting before coding the invoice and associated labor. Below are some examples of activities that may be considered capital or expense depending on their nature:

- An invoice is received for the mowing of grass around the division general office. As the mowing does not relate to a capital activity it is charged to expense. Another example is for the mowing of grass related to the first clearing and grading of land for a right-of-way. As the mowing relates to the first clearing and grading of the right-of-way it is capitalized (Gas Plant Instruction 7A).
- A customer meter is painted for the first time upon installation. As the painting is associated with the installation of the meter the related charges are capitalized. If the meter is painted subsequent times then the related charges are expensed as they are not associated with the installation of the meter.
- Welds are tested on newly installed pipe. As the testing of welds is associated with new pipe installation the related charges are capitalized. If the testing of welds is associated with existing pipe, then the related charges are expensed.

Labor Activities

Cathodic Protection

Definition: installation and maintenance of cathodic protection equipment if not associated with a steel main or service line installation

Examples:

- installation or replacement of anodes
- installation or maintenance of rectifiers
- extended coverage of existing systems
- replace faulty insulators - Insulators are a substantial component of a cathodic protection system. They serve as a mechanical fitting on the system, similar to the purpose of a leak clamp on a main or service.
- annual CP reads

Labor Coding

All labor associated with the installation of new or replacement/removal of existing equipment:

Project – specific project or functional

Task – CAPITAL

All labor associated with annual CP reads and rectifier checks:

Account – 8740 (Mains and services expenses)

Pipeline Account – 8560 (Mains expenses)

Sub-account – 01000 (Default)

Invoice coding for material, etc.
--

Invoice coding for the installation of new or replacement equipment:

Project – specific project or functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

Invoice coding for annual CP reads and rectifier checks:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Pipeline Account – 8560 (Mains expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Fabricate Large Meter Set (Loop)

Definition: fabrication of a large meter set

Examples:

- build meter loop
- pressure test
- prime & paint

Labor Coding

For meter set fabricated for a new installation:

Project – growth functional or specific project

Task – CAPITAL

For meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – CAPITAL

Invoice coding for material, etc.
--

Invoice coding for meter set fabricated for a new installation:

Project – growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Invoice coding for meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install Leak Clamps

Definition: installation of leak clamps on existing pipe

Examples:

- installation of leak clamp
- check for leaks
- clean-up
- completion of required paperwork
- any other activities necessary for successful completion
- full encirclement/half sole
- Trident tape repairs

Notes:

- Partial encirclements are generally used on fitted risers and are a type of permanent leak repair.
- Full encirclements, normally leak clamps of various brands and types, are used on service lines or mains and are also permanent repairs.
- The technology called “Trident Tape” can be used as either a full encirclement or a partial encirclement permanent repair.

Labor Coding

Installation of leak clamp as a permanent repair (See Gas Plant Instruction 10B(1)). Does not include a temporary repair awaiting capital replacement in the near future.

Project – non-growth functional

Task – CAPITAL

- **Installation of leak clamp as a temporary repair awaiting replacement in the near future. “Near Future” is defined as less than one year. This may vary across the Enterprise depending upon the applicable regulatory body’s directives.**

Account – 8870 (Maintenance of mains) for leak clamps on mains, 8920 (Maintenance of services) for leak clamps on services.

Sub-account – 01000 (Default)

Invoice coding for material, etc.
--

Installation of leak clamp as a permanent repair (See Gas Plant Instruction 10B(1)). Does not include a temporary repair awaiting capital replacement in the near future.

Project – non-growth functional

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Installation of leak clamp awaiting replacement in the near future. “Near Future” is defined as less than one year. This may vary across the Enterprise depending upon the applicable regulatory body’s directives.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of mains) for leak clamps on mains, 8920 (Maintenance of services) for leak clamps on services.

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Install New Main

Definition: installation of distribution main

Examples:

- installation and fusion of pipe
- contractor inspection
- completion of required paperwork
- any other activities necessary to successfully install new main
- design of major subdivision
- securing of right-of-way
- first clearing and grading of right-of-way

Labor Coding

Project – specific project

Task – CAPITAL

Invoice coding for contract labor, material, etc.
--

Project - specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install New Meter Set/Loops/Barricades

Definition: installation of customer meter

Examples:

- install meter
- check pressure
- test for leaks
- install barricades to protect meter set from third party damage
- any other activities necessary to successfully complete installation

Labor Coding

Project – growth functional or specific project

Task – CAPITAL

Barricades:

Repairs to barricades should be charged to expense

Account – 8780 (Meter and house regulator expenses)

Subaccount – 01000 (Default)

Invoice coding for material, etc.
--

Invoice coding for contract labor, material, etc.:

Project – growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install New Service Line

Definition: install new service line from the main to customer premises

Examples:

- installation and fusion of pipe
- securing of right-of-way
- completion of required paperwork
- any other activities necessary to successfully install new service

Labor Coding

Project – growth functional or specific project

Task – CAPITAL

Invoice coding for contract labor, material, easements, etc.

Project – growth functional or specific project

Task – CAPITAL

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install/Replace Regulator/Border Stations

Definition: installation of new and replacement /retirement of existing stations

Examples:

- installation of new station
- replacement of existing station
- removal of existing station

Labor Coding

Project – specific project or non-growth functional

Task – CAPITAL

Invoice coding for contract labor, material, easements, etc.

Project – specific project or non-growth functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

Labor Activities

Leak Repairs/Monitoring/Pinpointing

Definition: replace pipe due to leakage / pinpointing

Examples:

- Mechanical Couplings
- Any Constab - Constab is simply a brand name for a particular type of mechanical coupling. They are no different than a slip-fit, etc. All are a newer type of leak clamp.
- Water work due to leakage - These types of leaks involving water occurs on low pressure Cast Iron or Bare Steel main systems. The majority of these types of leaks cause the customers to lose gas service in their homes. All these types of leaks will require either leak clamps or pipe replacement to restore system reliability to the gas delivery system.
- Pinpointing/Monitoring that leads to a capital repair.
- Any Electro fusion

Notes:

- For most divisions replacement of 5-250 feet of pipe is completed under a functional. Replacement of over 250 feet of pipe is completed with a specific project.
- APT: All replacements, regardless of length, are completed on a specific project.
- Louisiana: 5-100 feet of pipe is completed under a functional. Replacement of over 100 feet of pipe is completed with a specific project.

Labor Coding

Project – Leak functional or specific project

Task – CAPITAL

A temporary repair awaiting replacement in the near future; replacement of less than 5 feet of pipe.

Account – 8870 (Maintenance of mains) for mains, 8920 (Maintenance of services) for services

Sub-account – 01000 (Default)

Invoice coding for material, etc.

Project – Leak functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

A temporary repair awaiting replacement in the near future; replacement of less than 5 feet of pipe.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of mains) for mains, 8920 (Maintenance of services) for services

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Leak Survey

Definition: survey of mains and services

Examples:

- any activity involved in leak survey or recheck
- special surveys for system upgrades/uprates

Labor Coding

For leak surveys completed to pinpoint a leak for a capital repair charge to the leak functional.

Project – Leak functional

Task - CAPITAL

Leak surveys conducted for any other reason:

Account – 8740 (Mains and services expenses)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, etc.
--

For leak surveys completed in conjunction with a capital repair charge to the leak functional.

Project – Leak functional

Task - CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Leak surveys conducted for any other reason:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Line Locates

Definition: locating underground lines

Examples:

- any activity involved with the location of underground facilities

Labor Coding

All labor associated with locating lines in conjunction with activities described in other sections of this manual as capital work, for example: new construction (such as finding the main for installation of new services), leak repair involving > 5 feet of pipe, or relocation of mains or services.

Project – specific project or functional

Task – CAPITAL

All labor associated with locating lines due to a third party request or in conjunction with activities described in other sections of this manual as expense, for example: leak repair involving less than 5 feet of pipe, retirement of services less than half of the total distance, installation of temporary leak clamps, or repairs to barricades.

Account – 8740 (Mains and services expenses)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, etc.

All invoices associated with locating lines in conjunction with capital work performed by company personnel.

Project – specific project or functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with locating lines due to a third party request or expense work performed by company personnel.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Replace/Retire Existing Main

Definition: replace and retire existing distribution main

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork

Notes:

- A systematic split between CWIP and Cost of Removal will be applied to capital projects for Mains and Services only that include both additions and retirements. The systematic split will be applied to the charge types Labor, Contractor Labor, and Contractor Services from the AP and Payroll sources.
- For most divisions replacement of 5-250 feet of pipe is completed under a functional. Replacement of over 250 feet of pipe is completed with a specific project.
- APT: All replacements, regardless of length, are completed on a specific project.
- Louisiana: 5-100 feet of pipe is completed under a functional. Replacement of over 100 feet of pipe is completed with a specific project.

Labor Coding

Project – functional or specific project number

Task – CAPITAL

All labor associated with the replacement/retirement of main under 5' in length:

Expense account – 8870 (Maintenance of Mains)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, easements, etc.

Project – functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of main under 5' in length:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of Mains)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Replace/Retire Meter Set (Loop)

Definition: replacement and retirement of entire existing meter set (everything to the stop)

Examples:

- removal and replacement of entire set including the meter loop
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

For the replacement of the existing meter set:

Project – non-growth functional or specific project

Task – CAPITAL

For the retirement of the existing meter set:

Project – non-growth functional or specific project

Task – CAPITAL

Invoice coding for material, etc.
--

Project – non-growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Replace/Retire Service Line

Definition: replace and retire existing service line

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Notes:

- A systematic split between CWIP and Cost of Removal will be applied to capital projects for Mains and Services only that include both additions and retirements. The systematic split will be applied to the charge types Labor, Contractor Labor, and Contractor Services from the AP and Payroll sources.

Labor Coding

- **All labor associated with the replacement/retirement of existing service line if more than half of the total distance (including riser length) or greater than 5ft. On alley sets, replacement of the riser would typically cover greater than half the service; thus it would be capitalized.**

Project – non-growth functional
Task - CAPITAL

- **All labor associated with the replacement/retirement of less than 5ft unless more than half the distance of existing service line is replaced (including riser length).**

Account - 8920 (Maintenance of Services)
Sub-account – 01000 (Default)

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of existing service line if more than half of the total distance (including riser length) or greater than 5ft.

Project – non-growth functional

Task - CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of less than 5ft unless more than half the distance of existing service line is replaced (including riser length).

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8920 (Maintenance of Services)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Sample/Periodic Meters (Testing)

Definition: the testing or removal/replacement of meters for testing

Examples:

- testing of periodic meters
- removal/replacement of meter for testing (if meter loop is replaced, refer to instructions for replace/retire meter set)
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

For the testing and/or removal of meters for testing when the meter is retired:

Project: non-growth functional

Task: CAPITAL

Note: If the entire meter loop is replaced and retired at the same time as the meter removal for testing, time should be charged as provided in the preceding guideline, Replace/Retire Meter Set. Also, if a meter can be returned to service, the testing should be expensed.

Invoice coding for material, etc.
--

Invoice coding for material, etc. when the meter is retired:

Project – non-growth functional

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Meetings specific to a capital project

Definition: attendance at any meetings specifically related to a capital project

Examples:

- Pre-construction meetings

Labor Coding

Labor for meetings specific to a capital project should be charged to that specific capital project.

Training

Definition: attending training classes

Examples:

- technical training classes
- new software instruction
- safety training

Capital:

All labor associated with training relating to facilities which are not conventional in nature or are new to the company's operations. When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature or are new to the company's operations, these costs may be capitalized as a component of construction cost.

Expense:

All labor associated with training to specifically operate or maintain plant facilities. Once plant is placed in service, the capitalization of training costs shall cease, and subsequent training costs shall be expensed.

Capitalized Overhead

Capitalized overhead costs are to be accumulated in overhead projects in account 1070 by operating division (and by state for divisions that serve multiple states). On a monthly basis, the overhead accumulated in these projects is to be applied to specific capital projects using a budgeted overhead application rate. The application rate is to be established at the beginning of the fiscal year based upon projected capital expenditures and should be reviewed periodically and revised as necessary to reflect significant changes to the company's capital expenditure plans. At least quarterly, any residual amount remaining in the overhead projects that have not been previously applied to a specific project are to be allocated to capital projects based on project spending during the quarter. Capitalized overhead that is specific to a business unit or state is to be allocated only to the capital projects for that business unit or state. Shared Services capitalized overhead is to be allocated to capital projects across the regulated operations of the company.

For Shared Services, a Capitalized Overhead Study is to be performed each fiscal year to determine the capitalization rates to use for the Shared Services cost centers that support the capital activities of the Company. These rates are to be prepared on a labor and non-labor basis. To determine the rate, the cost center owner (in most cases the Director or Manager of the department) will estimate the number of employee hours that their department will spend on direct capital activities, in support of capital activities and on O&M activities for the upcoming fiscal year (non-employee time such as holidays and PTO are also factored in). The cost center owner will then develop a capitalization rate, for both labor and non-labor, based upon this breakout of employee labor hours. There are some cost centers within Shared Services that support the overall work of the company. These cost centers should utilize a total company capitalization rate that is to be calculated by taking the total company labor capitalization rate (including contract labor) for the latest fiscal year ended. Finally, there are some cost centers within Shared Services that do not support the capital activities of the company and therefore have a capitalization rate of zero. Each month, the Plant Accounting department will use these rates to calculate the Shared Services capitalized overhead by applying the cost center rate to the cost center expenses for that month. A journal entry is to be recorded to credit the O&M account 9200-04863-A&G Overhead Clearing and debit account 1070 for the Shared Services Overhead Project. It should be noted that due to the timing of the month-end close there is currently a one-month lag for these amounts in the general ledger (for example, the June journal entry for Shared Services capitalized overhead would be calculated based upon May cost center activity). On a quarterly basis, the balance in the Shared Services Overhead Project is to be cleared to the capital projects across the regulated operations based on eligible spending during the quarter. If the project is open, then the allocated charges should be attached to the project's work-in-process balance. If the project has become in-service plant then the allocated charges should be recorded to Utility Plant (account 1010) through late-charge unitization.

Capitalized overhead costs can be generally grouped into the below categories:

Administration and Oversight of Activities Directly related to Capital Projects – These costs are related to the supervision, administration, cost analysis and reporting of the activities that are being directly charged to capital projects. The departments/employees that support, supervise and monitor direct project charges should allocate a reasonable amount of their time to capital overhead. An example of this would be an Operations Manager who oversees capital project work.

Support Functions – These are functions that enable the departments that support capital activities to perform their duties. This includes, but is not limited to, facilities management, information technology and accounting functions. Since the support function has a less direct relationship to capital projects the following general question should be answered to determine capitalization eligibility: *Would the function operate with fewer staff if Atmos Energy discontinued the capital program?* Generally, with the exception of certain supervisory and management roles, if the answer is "no" then none of the costs of that function should be capitalized. If the answer is "yes" then the costs of that function should be capitalized.

Capitalization of Division Operating Expenses

As the following division operating expenses are substantially related to employee capital work activities a portion of their costs should be capitalized (See Gas Plant Instruction 3 Components of construction cost). The capitalization of these division operating expenses is to be performed monthly through the General Accounting mass allocation process. Please note that Shared Services operating expenses that support capital activities are capitalized through the overhead process (see page 18 above) so this section is only applicable to the operating divisions. Please see below for further detail:

Vehicles – A percentage of vehicle expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 03001-Vehicle Depreciation and 03004-Vehicle Expense for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 03003-Capitalized Transportation Costs. In the following month the balance in account 1070 for capitalized vehicles is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Heavy Equipment – Heavy equipment expense is capitalized each month at 98% through the mass allocation. This rate is multiplied by the balance in subaccounts 04301-Equipment Lease and 04302-Heavy Equipment for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04307-Heavy Equipment Capitalized. In the following month the balance in account 1070 for capitalized heavy equipment is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

VPP and MIP – The accrual for VPP and MIP is recorded to capital and expense for each business unit based on budget. The business unit capitalization ratio for VPP/MIP takes both employee labor and contract labor into account. The capital portion is recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07454-VPP & MIP Capital Credit. In the following month the balance in account 1070 for capitalized VPP and MIP is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Insurance - A percentage of insurance expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 04070-Insurance Other, 04069-Blueflame Property Insurance and 07121-Insurance Public Liability for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04072-Insurance Capitalized. In the following month the balance in account 1070 for capitalized insurance is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Rent - A percentage of rent expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccount 04581-Building Lease/Rents for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04580-Building Lease/Rent Capitalized. In the following month the balance in account 1070 for capitalized rent is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Restricted Stock - A percentage of restricted stock expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 07458-Restricted Stock Long-term Incentive Plan Performance Based, 07460-RSU Long-term Incentive Plan Time Lapse and 07463-RSU Management Incentive Plan for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07450-Capitalized Restricted Stock. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Uniforms - A percentage of uniforms expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccount 07443-Uniforms for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07444-Uniforms. In the following month the balance in account 1070 for capitalized uniforms is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Utilities - A percentage of utilities expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in the following subaccounts (for all O&M accounts):

04582-Building Maintenance; 04585-Railroad easements and crossings; 04590-Utilities; 04801-Company Used Gas

The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04599-Capitalized Utility Costs. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Telecom - A percentage of telecom expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in the following subaccounts (for all O&M accounts):

05310-Monthly Lines and Service; 05312-Long Distance; 05314-Toll Free Long Distance; 05316-Telecom Maintenance & Repair; 05331-WAN/LAN/Internet Service;; 05364-Cellular, Radio, Pager Charges; 05376-Cell Service for MDTs, PCs, SCADA and Other Data Related Uses; 05377-Cell Phone Equipment and Accessories; 05380-Video Conference; 05390-Audio Conference

The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 05399-Capitalized Telecom Costs. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

SERP/SEBP – A percentage of SERP/SEBP expense is to be capitalized each month based on the Division President's Fixed Labor Distribution (FLD) capitalization rate. The capitalization rate is updated in October of each fiscal year. The capitalization rate is to be multiplied by the balance in subaccount 07489-NQ Retirement Cost. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07490-SERP Capitalized. In the following month the balance in account 1070 for capitalized SERP is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Benefits Capitalization

Benefit costs should be capitalized or expensed based on employee labor. Please see the below method for how medical/dental costs are accounted for (other types of benefits follow a similar methodology) in the general ledger:

Step 1: A load rate for Medical/Dental costs is budgeted at the beginning of the fiscal year and applied throughout the year to labor costs. The same rate is applied to Capital and Expense labor, and the resulting amounts go to Capitalized Benefits Load (in account 1070) and Expensed Benefits Load (in account 9260), following the labor for service area and cost center. The offset for these loaded amounts are recorded to the clearing accounts as credits (account 1840).

Step 2: Gross actual costs are booked to the Gross Cost clearing account as debits. Any difference between the total gross cost and the offsetting loaded amounts in the clearing accounts is recorded to Expense Variance (in account 9260) in the Division General Office service area.

Step 3: After the Variance has been booked, an entry is recorded to align Capital and Expense Medical/Dental to Capital and Expense Labor (because the entire variance in Step 2 above is recorded to Expense Variance).

For Shared Services, the benefits variance is recorded to cost center 1463 HR Benefit Variance and is capitalized based on the rate determined in the Shared Services Capitalized Overhead Study.

General Plant Property Threshold

General Plant property is recorded in Gas Plant Accounts 389 through 399. Construction or purchase of general plant property costing less than \$1,000, and whose use is individual in nature, generally will not be capitalized. Instead, the purchase will be charged to the appropriate O&M FERC account.

When determining the \$1,000 threshold for the general plant property the use of the individual assets being purchased should be considered. Please see the below examples:

- New furniture is purchased for a conference room. The purchase includes a new conference table that costs \$750 with six new chairs that cost \$100 each. Individually, none of these items is over the \$1,000 threshold. However, the conference table and chairs should be viewed as one whole set as this is how the assets will be used when business meetings are conducted (the conference table cannot fulfill its purpose without the chairs). Thus, the entire purchase price of \$1,350 should be capitalized as general plant property.
- A new refrigerator is purchased for the break room for \$800. As the cost of the refrigerator is less than the \$1,000 threshold and as the refrigerator has a use that is individual in nature, then the \$800 cost should be expensed to the appropriate O&M FERC account.

Labor Activities

Fixed Labor Distribution Coding

Definition: Specific work activities that should be charged to an employee's fixed labor distribution or "default" coding.

Examples:

- Company Holiday
- EIB, Administrative Leave, Bereavement, Injury on Job, Jury/Witness, Military Duty, PTO Prior Year Taken, STD, Workers' Comp
- Facilities Maintenance
- Floating Holiday
- Maintenance of Company Vehicles
- Meetings, such as safety or any non-project related meetings
- Non-Paid Hours
- Non-Worked Paid Hours
- Office Work-Timesheets, Vehicle Safety checklist, etc.
- PTO
- Re-stocking Trucks (unless material is for a specific capital project)

Notes:

Business unit administrative employees (e.g., VP Finance, VP Human Resources, etc.) will have an FLD capitalization rate. The FLD, including the capitalization rate, is updated in October of each fiscal year and monitored for any material changes.

Accounting for the Costs of Computer Software Developed or Obtained for Internal Use – Statement of Position 98-1

The Accounting Standards Executive Committee (AcSEC) issued Statement of Position 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use (SOP)*, during 1998. The new SOP establishes, for the first time, guidance on accounting for the costs incurred related to internal use software. The overall objective of the SOP is to provide guidance that specifically addresses the accounting for the costs related to designing, developing, obtaining, modifying and/or implementing internal use software and, thereby, eliminate the diversity that exists in practice.

SOP 98-1 requires that companies capitalize qualifying costs incurred during the *application development stage*. All other costs incurred in connection with an internal use software project are to be expensed as incurred. Because the SOP requires certain costs to be capitalized, it may result in many companies reporting higher earnings, at least initially.

The SOP is effective for years beginning after December 15, 1998, but companies can early adopt in fiscal years for which annual reports have not been issued. Initial application of the SOP should be as of the beginning of the fiscal year the SOP is adopted. Restatement or previously issued annual financial statements or adoption by cumulative catch-up is not permitted. If the SOP is adopted prior to its effective date and during an interim period other than the first interim period, all prior interim periods should be restated.

For many companies, SOP 98-1 will require the implementation of new systems or procedures to track internal use software project costs, particularly systems to accumulate payroll information for those employees involved in development activities during the application stage. As a result, we recommend companies begin analyzing the requirements of the SOP and identify procedures and system modifications necessary in order to comply with the SOP and to facilitate deciding whether to adopt early or to wait until next year.

We have prepared this booklet to assist you in adopting the new rules. It addresses the provisions of the SOP and key management implementation considerations. As always, Ernst & Young professionals are available to assist you in adopting SOP 98-1 and addressing the related issues.¹

SOP 98-1

Given the extent to which software is being used internally and in the absence of any authoritative guidance, the costs associated with internal use software projects had become diverse. In practice, some companies capitalize internal use software costs, whereas other companies expense such costs as they are incurred (the prevalent practice). Still other companies capitalize the cost of obtaining externally developed or purchased software and expense the cost of internally developed software. The SOP is intended to eliminate the diversity in practice that exists in the accounting for internal use software and improve financial reporting for what has become a significant unrecorded asset for many companies. AcSEC believes that the costs of computer software developed or obtained for internal use are specifically identifiable, have determinate lives, relate to probable future economic benefits, and meet the criteria for recognition as an asset in the financial statements. In addition, AcSEC concluded that users of financial statements will find capitalizing internal use software useful because the marketplace inherently considers the technological capabilities, including software, of many entities when establishing market values.

The SOP describes three stages relating to the development of internal use software. These stages are the preliminary project stage, the application development stage, and the post-implementation/operation stage. The following summarizes the activities performed by companies during each of these stages.

Preliminary Project Stage – During this stage companies are allocating resources between projects, determining performance requirements of the software, determining alternatives to meet performance requirements, and meeting and selecting software vendors and consultants.

Application Development Stage – During this stage companies are designing software configuration and interfaces, coding, installing software, and testing.

Post-Implementation/Operation Stage – During this stage companies are likely to be training employees or performing maintenance activities.

¹ Ernst & Young, November 1998

SOP 98-1 requires companies to capitalize qualifying computer software costs incurred during the *application development stage*. All other costs incurred in connection with internal use software must be expensed as incurred. The SOP requires companies to capitalize the following costs incurred during the application development stage:

- External direct costs of materials and services incurred in developing or obtaining internal use software (e.g., cost to purchase software, write program code, employee travel expenses).
- Payroll and payroll related benefits for those employees who are directly involved with and who devote time to the software development project.
- Interest costs incurred during the application development stage. Interest should be capitalized in accordance with FASB Statement No. 34, *Capitalization of Interest Cost*.

In addition, the SOP requires companies to capitalize costs incurred to develop or obtain software that allows for access or conversion of old data by a new system. All other data conversion costs are required to be expensed as incurred. The useful life assigned to capitalized data conversion software should be based on the period such software is expected to provide future utility to the company. In many cases due to the nature of the conversion process, a relatively short-life would be assigned to capitalized data conversion software costs. The costs of internal use software should be amortized on a straight-line basis unless another systematic and rational basis is more representative of its use. In determining the useful life, companies should consider the effects of obsolescence, technology, competition, and rapid changes in software development and operating systems. Given the history of rapid changes in technology, software historically has had a relatively short useful life. Amortization should begin for each component or module when the software is ready for its intended use, regardless of whether the software is placed in service. However, if the functionality of a module is entirely dependent on the completion of other modules, amortization of that module should begin when the other modules upon which it is functionally dependent are ready for their intended use. SOP 98-1 requires companies to evaluate capitalized software costs for impairment in accordance with FASB Statement No. 121, *Accounting for Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of*. The SOP includes the following examples of indicators that internal use software has been impaired:

- The software is not expected to provide substantive service potential.
- A subsequent change occurs in the extent or manner in which the software is used or expected to be used.
- A significant change to the software is made or expected to be made.
- Cost to develop or modify internal use software significantly exceeds the amount originally expected to be incurred (cost overruns) to develop or modify the software.

Additionally, when it is no longer probable that computer software being developed will be completed or placed in service, no further costs should be capitalized and the software should be reported at the lower of its carrying amount or fair value, if any. The SOP contains a rebuttable presumption that uncompleted software has a zero fair value. Companies should consider carefully the useful lives assigned to internal use software. Assigning realistic lives could help mitigate the impact of impairment charges companies might be required to recognize in future years if decisions are made to replace or abandon existing systems.

Table of Activities Related to Software Projects

To determine the appropriate accounting, each activity of a software project, even if performed by a single vendor, should be classified to determine if such costs should be capitalized or expensed. The following table (derived from a similar table included in EITF No. 97-13) summarizes these activities and the appropriate treatment under SOP 98-1 and EITF 97-13.

Steps	Expense	Capitalize	Authoritative Guidance
Preliminary Software Project Stage Activities:			
Conceptual formulation of alternatives	x		SOP 98-1
Evaluation of alternatives	x		
Determination of existence of needed technology	x		
Final selection of alternatives	x		
Application Development Stage Activities:			
Design of chosen path, including software configuration and software interface		x	SOP 98-1
Coding		x	
Installation to hardware		x	
Testing, including parallel processing phase		x	
Data Conversion Costs: a. Costs to develop or obtain software that allows for access of existing data by new system		x	
Data Conversion Costs: b. All other data conversion processes	x		
Post-Implementation/Operation Stage Activities:			
Training	x		SOP 98-1
Application maintenance	x		
Ongoing support	x		
Business Process Reengineering and Information Technology Transformation:			
Preparation of request for proposal (RFP)	x		EITF 97-13
Current state assessment (The process to document the company's current business process, except as it relates to current software structure. This activity is sometimes called <i>mapping</i> , <i>developing an "as-is" baseline</i> , <i>flow charting</i> , and <i>determining current business process structure</i> .)	x		
Process reengineering (The effort to reengineer the company's business process to increase efficiency and effectiveness, sometimes called <i>analysis</i> , <i>determining "best-in-class," profit/performance improvement development</i> , and <i>developing "should-be processes</i> .)	x		
Restructuring work force (The effort to determine what employee makeup is necessary to operate the reengineered business processes.)	x		
Acquisition of Fixed Assets:			
Purchase of new computer equipment, office furniture, or work stations		x	In accordance with existing accounting policy
Reconfiguration of work area – architect fees and hard construction costs		x	

**Code of Federal Regulations (CFR), Title 18; Part 201, Gas Plant Instruction 3:
Components of Construction Costs (as of October 1, 2014)**

3. *Components of construction cost.* A. The cost of construction properly includable in the gas plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

(1) "Contract work" includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work.

(2) "Labor" includes the pay and expenses of employees of the utility engaged on construction work, and related workmen's compensation insurance, payroll taxes and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.

(3) "Materials and supplies" includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the related stores expenses, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

NOTE: The cost of individual items of equipment of small value (for example, \$500 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost shall be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the construction.

(4) "Transportation" includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power) to and from points of construction. It includes amounts paid to others as well as the cost of operating the utility's own transportation equipment. (See item 5 following.)

(5) "Special machine service" includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor saving machines; also expenditures for rental maintenance and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. (See item 3, above.) When a particular construction job requires the use for an extended period of time of special machines, transportation or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be included in the cost of construction.

(6) "Shop service" includes the proportion of the expense of the utility's shop department assignable to construction work except that the cost of fabricated materials from the utility's shop shall be included in "materials and supplies."

(7) "Protection" includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

(8) "Injuries and damages" includes expenditures or losses in connection with the construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

(9) "Privileges and permits" includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents for which see account 302, Franchises and Consents.

(10) "Rents" includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.

(11) "Engineering and supervision" includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.

(12) "General administration capitalized" includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

(13) "Engineering services" includes amounts paid to other companies, firms, or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work.

(14) "Insurance" includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injury to or death of persons other than employees, damages to property of others, defalcation of employees and agents, and the nonperformance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in item 2, above.

(15) "Law expenditures" includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in protection, item 7, and in injuries and damages, item 8.

(16) "Taxes" includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.

(17) "Allowance for funds used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development or leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$$

$$A_e = \left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$$

[View or download PDF](#)

A=Gross allowance for borrowed funds used during construction rate.

A_e=Allowance for other funds used during construction rate.

S=Average short-term debt.

s=Short-term debt interest rate.

D =Long-term debt.

d =Long-term debt interest rate.

P =Preferred stock.

p =Preferred stock cost rate.

C =Common equity.

c =Common equity cost rate.

W =Average balance in construction work in progress less asset retirement costs (See General Instruction 24) related to plant under construction.

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in subpart D of part 154 of the Commission's Regulations Under the Natural Gas Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Utility Plant" and allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in item 17, above.

(18) "Earnings and expenses during construction" includes (a) all revenues derived during the construction period from property which is included in the cost of a project under construction and (b) all expenses which are attributable to the revenues received.

(19) "Training costs". When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease, and subsequent training costs shall be expensed. (See Operating Expense Instruction 4.)

(20) "Line pack gas." Line pack includes the first cost of that quantity of gas introduced into the utility's system necessary to bring the system up to its designed operating capacity or increases therein and which must be maintained in the system in order to sustain such design operating capacity.

(21) LNG "heel" is the first cost of that minimum quantity of liquefied natural gas necessary to be retained in holding tanks and other facilities for purposes of temperature and/or pressure maintenance.

(22) "Studies" includes the costs of studies such as operational, safety or environmental studies relative to plant under construction. Studies mandated by regulatory bodies relative to facilities in service, shall be charged to Account 183.2, Other Preliminary Survey and Investigation Charges.

(23) "Asset retirement costs." The costs recognized as a result of asset retirement obligations incurred during the construction and testing of utility plant shall constitute a component of construction costs.

**Code of Federal Regulations (CFR), Title 18; Part 201, Gas Plant Instruction 4:
Overhead Construction Costs (as of October 1, 2014)**

4. *Overhead construction costs.* A. All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the plant accounts at the time the property is retired.

B. As far as practicable, the determination of pay roll charges includible in construction overheads shall be based on time card distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

C. The record supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each utility plant account, and the bases of distribution of such costs.

Links to other Plant Accounting Support:

The FERC Gas Plant Accounts and descriptions can be found in the Electronic Code of Federal Regulations (Title 18, Chapter 1, Subchapter F – Part 201 Uniform System of Accounts Prescribed for Natural Gas Companies) at the following web address <http://www.ecfr.gov>.

The Capital Maintenance Manual, which is updated by the Plant Accounting department, can be found on the shared drive at <S:\PLANT ACCOUNTING\Capital Maintenance Document>.



Account Coding Manual

Note: Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Coding Manual is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. If any clarification is needed to ensure proper accounting treatment, please contact Dallas Accounting or the Business Unit Finance Department.



Account Coding Manual

Hyperlinks have been set up for each table of contents item, so that when an underlined item is clicked, you will be taken to that section of the document.

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Introduction to the Account Coding Manual

1. Introduction:

The purpose of this manual is to show the proper use of company/account/sub-account combinations. This is one of three documents associated with the Account Coding Manual. The other two documents are the Cost Allocation Manual (CAM) and the Capitalization Manual.

Account Coding Structure:

Atmos' account coding structure enables it to capture the costs for direct and allocable activities. Expenses, assets, and liabilities for Atmos' shared services and other operating division general office divisions are coded to applicable location codes and cost centers as necessary, and are then allocated to the appropriate rate divisions based upon the methodologies described in the Cost Allocation Manual. Allocations recorded in the books and records of the Company are primarily for management control purposes and may not reflect the allocation methodology used for rate making purposes.

Atmos' account coding structure is as follows:

XXX.	XXXX.	XXXX.	XXXXX.	XXXXXX.	XXXX.
Company	Cost Center	FERC Account	Sub-Account	Service Area	Future Use
3 digit	4 digit	4 digits	5 digits	6 digits	4 digits

Within the above coding structure, "Company" and "Cost Center" are primarily utilized for internal management responsibility reporting purposes for Atmos' operating divisions. The FERC account field contains the three-digit FERC USOA account plus one extension digit which in some cases is utilized by the FERC USOA.

The first three digits of the Service Area field are the primary coding utilized for cost allocations within Atmos and is generally referred to as "rate division number". This portion of the field denotes Atmos' various rate divisions as well as the Company's various shared services and operating division general office divisions. These codes are the primary source of information for regulatory reporting and rate activity. The remaining three digits represent "town" location which is utilized only for some accounts. Atmos Pipeline-Texas uses the final three digits of the service area to represent the actual storage or compressor facility; however, this is used for O&M expenses only.

Corporate Structure:

Atmos Energy Corporation, headquartered in Dallas, Texas, and incorporated in Texas and Virginia, is engaged primarily in the regulated natural gas distribution and transmission and storage businesses. We deliver natural gas through regulated sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers in eight states located primarily in the South, which makes us one of the country's largest natural-gas-only distributors based on number of customers. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Operating Segments:

We operate the Company through the following segments:

- The *natural gas distribution segment*, which includes our regulated natural gas distribution and related sales operations.
- The *regulated transmission and storage segment*, which includes the regulated pipeline and storage operations of our Atmos Pipeline —Texas Division.

Atmos Energy Corporation (Atmos or the Company) operates its Regulated Operations through seven operating divisions in eight states. The seven operating divisions and their service areas are:

<u>Division</u>	<u>Service Area</u>
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas
Atmos Pipeline – Texas Division	Intrastate pipeline business in Texas

These operating divisions are not subsidiaries or separate legal entities. Therefore, by definition, they cannot be considered affiliates of Atmos.

Technical and support services are provided to the operating divisions by centralized shared services departments primarily located at the Atmos headquarters in Dallas. These centralized functions currently include, but are not limited to, accounting, gas supply, human resources, information technology, legal, rates and customer support. The costs for these shared services are allocated to the operating divisions. In addition, for operating divisions that operate in more than one rate jurisdiction, costs from an operating division's general office are allocated to separate rate divisions within the operating division.

Atmos Energy Holdings, Inc. is a wholly owned subsidiary of Atmos. Atmos Energy Holdings and its various wholly owned subsidiaries are separate legal entities and are considered affiliates of Atmos.

Account Coding Matrix – General Office and Customer Expenses:

The below account coding matrix for general office and customer expenses includes operation and maintenance (O&M) activities related to customer accounts (FERC accounts 901-905), customer service and informational (FERC accounts 907-910), Sales (FERC accounts 911-916) and administrative and general (FERC 920-932). Administrative and general costs are O&M expenses that are not chargeable to a particular operating function.

Expense Description	Acct	A&G Account Description
Costs associated with the supervision of call centers, revenue management and other customer accounts related supervision	9010	Customer Accounts – Supervision
Employee labor and contract labor related to meter reading	9020	Customer Accounts – Meter Reading Expenses
Vehicle and fuel expenses related to meter reading	9020	Customer Accounts – Meter Reading Expenses
AMI Tower rent and fees	9020	Customer Accounts – Meter Reading Expenses
Non-supervisor labor for call centers, revenue management and other customer accounts related functions	9030	Customer Accounts – Customer Records and Collection Expenses
Costs associated with collection fees and bill print fees	9030	Customer Accounts – Customer Records and Collection Expenses
Costs associated with uncollectible accounts (bad debt expense)	9040	Customer Accounts – Uncollectible Accounts
Miscellaneous customer accounts related expenses not provided for in other accounts	9050	Customer Accounts – Miscellaneous Customer Accounts Expense
Supervision related to customer service and customer information activities not provided for in other accounts	9070	Customer Service - Supervision
Costs associated with customer informational assistance such as energy efficiency and safety	9080	Customer Service – Customer Assistance Expenses
Required by law advertising related to safety, GCA public notices, etc.	9090	Customer Service – Informational and Instructional Expenses
Costs associated with customer assistance, communication and education not provided for in other accounts	9100	Customer Service – Miscellaneous Customer Service and Informational Expenses
Costs associated with the supervision of marketing and other sales related activities	9110	Sales – Supervision
Costs associated with the marketing and sales activities that promote the use of our natural gas services	9120	Sales – Demonstrating and Selling Expenses
Costs associated with advertising that promotes the use of natural gas services	9130	Sales - Advertising
Costs associated with marketing and sales activities not provided for in other accounts	9160	Sales – Miscellaneous Sales Expenses
Salaries for Shared Services general office employees and other administrative employees not charged to a particular operating function	9200	A&G – Administrative & General Salaries
A&G Overhead Clearing	9200	A&G – Administrative & General Salaries
Office supplies, breakroom supplies, newspapers and magazine subscriptions, janitorial supplies, first aid supplies, United Way expenses, offsite storage	9210	A&G - Office Supplies and Expenses
Costs for communications, administrative and general purposes	9210	A&G – Office Supplies and Expenses
Printing costs for annual reports, budget reports, etc.	9210	A&G – Office Supplies and Expenses
Software support and maintenance	9210	A&G – Office Supplies and Expenses
Hardware equipment support and maintenance	9210	A&G – Office Supplies and Expenses
Building maintenance, pest control, air conditioning repair, lawn care, utilities	9210	A&G – Office Supplies and Expenses
Postage and delivery services	9210	A&G – Office Supplies and Expenses
Telephone services, cell phones, internet and other telecom related charges	9210	A&G – Office Supplies and Expenses
Business oriented meals, entertainment and travel, safety luncheons, meeting snacks and refreshments	9210	A&G – Office Supplies and Expenses
Training, employee development, employee broadcast, AtmoSpirit, books and manuals, continuing education, seminars	9210	A&G – Office Supplies and Expenses
Employee association dues and membership fees	9210	A&G – Office Supplies and Expenses
Expenses transferred to or from general offices or rate divisions	9220	A&G – Administrative Expenses Transferred
Fees and expenses for professional consultants, outside attorneys and other contract labor related to general purposes and not applicable to a particular operating function	9230	A&G – Outside Services Employed
Property insurance premiums and other property insurance related charges	9240	A&G – Property Insurance

Expense Description	Acct	A&G Account Description
Insurance reserves, premiums for public liability and D&O insurance, workers compensation, damage claims, settlements	9250	A&G – Injuries and Damages
Benefits load and variance (medical, dental, pension, OPEB, HSA, life, LTD, 401k match, FACC and other employee benefits)	9260	A&G – Employee Pensions and Benefits
Employer 401K expenses, COLI premiums, CSV and loan interest, Nonqualified retirement costs and Rabbi Trust activity	9260	A&G – Employee Pensions and Benefits
Incentive compensation costs (VPP/MIP/LTIP)	9260	A&G – Employee Pensions and Benefits
Pension and OPEB regulatory asset activity	9260	A&G – Employee Pensions and Benefits
Educational Assistance Program, uniforms, other employee welfare costs	9260	A&G – Employee Pensions and Benefits
Costs related to franchise requirements	9270	A&G – Franchise Requirements
Rate case expenses including amortization of rate case costs	9280	A&G – Regulatory Commission Expenses
General Advertising and Promotional Items	9301	A&G – General Advertising Expenses
Board Meeting expenses, Directors Fees, Directors Retirement	9302	A&G – Miscellaneous General Expenses
Proxy services, transfer agent services, analyst activities and other investor relations costs	9302	A&G – Miscellaneous General Expenses
Building leases/rents in connection with the customer service and general administrative functions of the company	9310	A&G – Rents
Costs associated with the maintenance of general plant	9320	A&G – Maintenance of General Plant

Account Coding Matrix – Field Expenses:

The below account coding matrix for field expenses includes O&M activities related to distribution, transmission, storage and production. It should be noted that some work activities can be considered either expense or capital depending on the nature of the activity. Please see the Capitalization Manual for examples of charges that are capitalized.

Distribution – These expenses relate to the operation and maintenance of our distribution system and are included in FERC accounts 870 – 894.

	Expense Description	Acct	Distribution Account Description
	Above Ground Piping Maintenance	8870	Distribution - Maintenance of Mains
	Aerial Patrols	8740	Distribution - Mains and Services Expenses
	Capping Idle Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Cast Iron Main Leak Repairs less than 5 feet	8870	Distribution - Maintenance of Mains
(1)	Cathodic Protection	8740	Distribution - Mains and Services Expenses
	Cathodic Protection Maintenance	8870	Distribution - Maintenance of Mains
	Change Pressure Charts	8750	Distribution - Measuring and Regulating Station Expenses - General
	Check Non Registering Meters	8740	Distribution - Mains and Services Expenses
	City Requested Dig-Ups	8740	Distribution - Mains and Services Expenses
	Clean and Paint Meters and Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Clean Around Meter and Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Control/Monitor Pressures	8740	Distribution - Mains and Services Expenses
	Corrosion, Evaluates data	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect and monitor for atmospheric corrosion	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect coating on piping at ground surface	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect for internal corrosion	8870	Distribution - Maintenance of Mains
	Corrosion, install, maintain & repair insulators	8870	Distribution - Maintenance of Mains
	Corrosion, Maintains corrosion control equipment	8870	Distribution - Maintenance of Mains
	Corrosion, Operates corrosion control equipment	8870	Distribution - Maintenance of Mains
	Corrosion, Performs cathodic protection interference tests	8870	Distribution - Maintenance of Mains
	Corrosion, Pipeline Casing Survey	8870	Distribution - Maintenance of Mains
	Corrosion, rectifier installation	8870	Distribution - Maintenance of Mains
	Corrosion, Rectifier Maintenance/Bonds & Ground beds	8870	Distribution - Maintenance of Mains
	Corrosion, Rectifier Readings	8870	Distribution - Maintenance of Mains
	Corrosion, Repair coating on piping at ground surface	8870	Distribution - Maintenance of Mains

	Expense Description	Acct	Distribution Account Description
	Corrosion, Retrieving coupons and evaluation of data	8870	Distribution - Maintenance of Mains
	Corrosion, Take pipe to soil readings during repairs	8870	Distribution - Maintenance of Mains
	Corrosion, Taking annual & bimonthly pipe-to-soil readings	8870	Distribution - Maintenance of Mains
	Corrosion, Taking pipe-to-soil readings when uncovered	8870	Distribution - Maintenance of Mains
	Corrosion, Test/Inspect Insulators	8870	Distribution - Maintenance of Mains
	Corrosion, Troubleshoot anodes	8870	Distribution - Maintenance of Mains
	Damage Prevention - Dig Ups	8740	Distribution - Mains and Services Expenses
	Damage Prevention - Line Locates	8740	Distribution - Mains and Services Expenses
	Environmental Expenses	8740	Distribution - Mains and Services Expenses
	Fork Lift Repair - Gas Warehouse	1630	Stores Expense Undistributed
	Fresh Air - Air Liquid - MIC Gases & Rental	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Fresh Air - Air Liquid Gases & Rental	8940	Distribution - Maintenance of Other Equipment
	Grass Replacement for Damage O&M related	8740	Distribution - Mains and Services Expenses
	Heavy Equipment - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses
	Heavy Equipment Repair	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Diesel	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Gasoline	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Tires	8740	Distribution - Mains and Services Expenses
	Inspect For Leaks and Repair - Cast Iron Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Poly Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Poly Services	8920	Distribution - Maintenance of Services
	Inspect For Leaks and Repair - Steel Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Steel Services	8920	Distribution - Maintenance of Services
	Inspection/Maintenance of Regulator/Border Stations	8750	Distribution - Measuring and Regulating Station Expenses - General
	Install & Maintain R-O-W markers	8740	Distribution - Mains and Services Expenses
(1)	Install Leak Clamps as a Temporary Repair	8870	Distribution - Maintenance of Mains
	Investigating Fire Call	8740	Distribution - Mains and Services Expenses
	Investigation of Leak	8740	Distribution - Mains and Services Expenses
	Investigation of Pressure Complaint - Customer	8790	Distribution - Customer Installations Expenses
	Leak Calls	8740	Distribution - Mains and Services Expenses
(1)	Leak Surveys	8740	Distribution - Mains and Services Expenses
(1)	Leak Investigations - Mains	8870	Distribution - Maintenance of Mains
(1)	Leak Investigations - Service Lines	8920	Distribution - Maintenance of Services
(1)	Leak Monitoring	8870	Distribution - Maintenance of Mains
	Light Bulbs/Ballast for Service Center	8800	Distribution - Other Expenses
(1)	Line Locates	8740	Distribution - Mains and Services Expenses
	Maintain Cast Iron Mains	8870	Distribution - Maintenance of Mains
	Maintain District Regulator Stations - Planned	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain District Regulator Stations - Reactive	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain Mains - Oil & Water Problems	8870	Distribution - Maintenance of Mains
	Maintain Meters-Planned	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain Meters-Reactive	8930	Distribution - Maintenance of Meters and House Regulators
	Maintain Poly Mains	8870	Distribution - Maintenance of Mains
	Maintain Poly Services	8920	Distribution - Maintenance of Services
	Maintain Services - Oil & Water Problems	8920	Distribution - Maintenance of Services
	Maintain Steel Mains	8870	Distribution - Maintenance of Mains
	Maintain Steel Services	8920	Distribution - Maintenance of Services
	Maintenance of Above Ground Piping	8870	Distribution - Maintenance of Mains
	Maintenance of Valves	8940	Distribution - Maintenance of Other Equipment
	Manage Vegetation - Reactive	8940	Distribution - Maintenance of Other Equipment
	Measurement	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Miscellaneous Customer Work Orders	8780	Distribution - Meter and House Regulator Expenses
	Odorization Readings	8740	Distribution - Mains and Services Expenses
	Oil Spill Cleanup	8870	Distribution - Maintenance of Mains
	Other Maintenance Activities	8940	Distribution - Maintenance of Other Equipment
	Painting Facilities	8740	Distribution - Mains and Services Expenses

	Expense Description	Acct	Distribution Account Description
	Painting Measuring Stations	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Pigging Operations	8740	Distribution - Mains and Services Expenses
	Pipeline Integrity work O & M related	8740	Distribution - Mains and Services Expenses
	Pressure Investigations	8740	Distribution - Mains and Services Expenses
	Refilling Gas Bottles for leased bottles	8800	Distribution - Other Expenses
	Regulator & Relief Valve	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
(1)	Relocation of Meter on Customers' Property	8920	Distribution - Maintenance of Services
	Repairing Hand Tools	8740	Distribution - Mains and Services Expenses
(1)	Replace/Retire Existing Main	8870	Distribution - Maintenance of Mains
(1)	Replace/Retire Service Line	8920	Distribution - Maintenance of Services
	Restore Service - Distribution Problem (Town Outage)	8780	Distribution - Meter and House Regulator Expenses
	Restore Service - Pipeline Problem	8740	Distribution - Mains and Services Expenses
	Right of Way/Vegetation Management	8740	Distribution - Mains and Services Expenses
	RTU/SCADA	8740	Distribution - Mains and Services Expenses
	Sensit Gold Leak Detection Equipment	8740	Distribution - Mains and Services Expenses
	System Inspections	8740	Distribution - Mains and Services Expenses
	Test Welds on Existing Pipe	8740	Distribution - Mains and Services Expenses
	Turn On/Off - Other Than Non Pay	8780	Distribution - Meter and House Regulator Expenses
	Valve Maintenance	8940	Distribution - Maintenance of Other Equipment
	Valve Patrol	8740	Distribution - Mains and Services Expenses
	Vehicle - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses
	Vehicle - car washes, flat repairs, etc.	8740	Distribution - Mains and Services Expenses
	Vehicle Repair	8740	Distribution - Mains and Services Expenses
	Vehicle-Diesel	8740	Distribution - Mains and Services Expenses
	Vehicle-Gasoline	8740	Distribution - Mains and Services Expenses
	Vehicle-Tires	8740	Distribution - Mains and Services Expenses
	Welding qualification tests	8740	Distribution - Mains and Services Expenses

(1): These charges may be either capital or expense based upon the nature of the activity (if it requires installation it will primarily be a capital activity). Please see the Capitalization Manual for examples of activities that are capitalized.

Transmission, Storage and Production – These expenses relate to the operation and maintenance of our transmission assets (FERC accounts 850-867), storage operations (FERC accounts 814-847.8) and production activities (FERC accounts 750-798).

Expense Description	Acct	Transmission Account Description
Aerial Patrols	8560	Transmission - Mains Expenses
Assistance to Engineering on System Operations Issues	8560	Transmission - Mains Expenses
Assistance to Engineering on Uprates & Corrosion Issues	8560	Transmission - Mains Expenses
Cathodic Protection	8560	Transmission - Mains Expenses
Change Pressure Charts	8560	Transmission - Mains Expenses
Compressor Blow down and purge	8530	Transmission - Compressor Station Labor and Expenses
Compressor Clearances for M/L compressor projects	8530	Transmission - Compressor Station Labor and Expenses
Compressor Code compliance records	8530	Transmission - Compressor Station Labor and Expenses
Compressor Filter Changes & Checks	8530	Transmission - Compressor Station Labor and Expenses
Compressor Inspect and maintain emergency shut-in device	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Leases	8530	Transmission - Compressor Station Labor and Expenses
Compressor Maintain site appearance, access and security	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Maintenance Painting for compressor	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Major maintenance & engineering work	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Major maintenance of automation system	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Minor maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Monitoring liquid in drips, headers & separators maintenance	8530	Transmission - Compressor Station Labor and Expenses
Compressor Operation	8530	Transmission - Compressor Station Labor and Expenses

Expense Description	Acct	Transmission Account Description
Compressor Operation of compressor control system	8530	Transmission - Compressor Station Labor and Expenses
Compressor Removing liquids from tanks and drip pots	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Reporting Liquid Production (R3's) to Region	8530	Transmission - Compressor Station Labor and Expenses
Compressor Signage & Locking Devices	8530	Transmission - Compressor Station Labor and Expenses
Compressor SPCC checks and maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Control/Monitor Pressures	8560	Transmission - Mains Expenses
Corrosion, Collection of data (except pipe-to-soil readings)	8560	Transmission - Mains Expenses
Corrosion, Coordination and Injection of Inhibitor and Biocide Treatment	8560	Transmission - Mains Expenses
Corrosion, Correcting atmospheric corrosion on R&C	8630	Transmission - Maintenance of Mains
Corrosion, Correcting corrosion (anodes on existing pre-bent risers)	8630	Transmission - Maintenance of Mains
Corrosion, Correcting corrosion (except R&C)	8630	Transmission - Maintenance of Mains
Corrosion, Data entry to BASS Program,	8560	Transmission - Mains Expenses
Corrosion, Evaluates data	8560	Transmission - Mains Expenses
Corrosion, Inspect and monitor for atmospheric corrosion	8560	Transmission - Mains Expenses
Corrosion, Inspect coating on piping at ground surface	8560	Transmission - Mains Expenses
Corrosion, Inspect for internal corrosion	8560	Transmission - Mains Expenses
Corrosion, install, maintain & repair insulators	8560	Transmission - Mains Expenses
Corrosion, Interference Testing	8560	Transmission - Mains Expenses
Corrosion, Maintain/Repair coating on piping at ground surface - R&C	8630	Transmission - Maintenance of Mains
Corrosion, Maintain/Repair coating on piping at ground surface for pipeline	8630	Transmission - Maintenance of Mains
Corrosion, Maintains corrosion control equipment	8630	Transmission - Maintenance of Mains
Corrosion, Monitor for internal corrosion	8560	Transmission - Mains Expenses
Corrosion, Monitor Inhibitor Injection & Biocide Treatment	8560	Transmission - Mains Expenses
Corrosion, Monitors corrosion control data	8560	Transmission - Mains Expenses
Corrosion, Operate and Maintain Bullhorns	8560	Transmission - Mains Expenses
Corrosion, Operates corrosion control equipment	8560	Transmission - Mains Expenses
Corrosion, Performs cathodic protection interference tests	8560	Transmission - Mains Expenses
Corrosion, Pipeline Casing Survey	8560	Transmission - Mains Expenses
Corrosion, rectifier installation	8560	Transmission - Mains Expenses
Corrosion, Rectifier Maintenance/Bonds & Ground beds	8630	Transmission - Maintenance of Mains
Corrosion, Rectifier Readings	8560	Transmission - Mains Expenses
Corrosion, Repair coating on piping at ground surface	8630	Transmission - Maintenance of Mains
Corrosion, Retrieving coupons and evaluation of data	8560	Transmission - Mains Expenses
Corrosion, Smart Pigging (Data Review)	8630	Transmission - Maintenance of Mains
Corrosion, Take pipe to soil readings during repairs	8560	Transmission - Mains Expenses
Corrosion, Taking annual & bimonthly pipe-to-soil readings	8560	Transmission - Mains Expenses
Corrosion, Taking pipe-to-soil readings when uncovered	8560	Transmission - Mains Expenses
Corrosion, Test/Inspect Insulators	8560	Transmission - Mains Expenses
Corrosion, Troubleshoot anodes	8560	Transmission - Mains Expenses
Encroachments	8560	Transmission - Mains Expenses
Environmental Expenses	8560	Transmission - Mains Expenses
Fork Lift Repair - Gas Warehouse	1630	Stores Expense Undistributed
Fresh Air - Air Liquid - MIC Gases & Rental	8570	Transmission - Measuring and Regulating Station Expenses
Fresh Air - Air Liquid Gases & Rental	8630	Transmission - Maintenance of Mains
Gathering Maintenance	7640	Production - Maintenance of Field Lines
Gathering Measurement Maintenance	7660	Production - Maintenance of Field Measuring and Regulating Station Equipment
Gathering Measurement Operations	7560	Production - Field Measuring and Regulating Station Expenses
Gathering Operations	7530	Production - Field Lines Expenses
Grass Replacement for Damage O&M related	8630	Transmission - Maintenance of Mains
Incidents, Investigation	8560	Transmission - Mains Expenses
Incidents, Reporting	8560	Transmission - Mains Expenses
Inspection/Maintenance of Regulator/Border Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Instrumentation, Installs SCADA equipment	8520	Transmission - Communication System Expenses
Instrumentation, Maintains SCADA equipment	8660	Transmission - Maintenance of Communication Equipment

Expense Description	Acct	Transmission Account Description
Instrumentation, operates SCADA equipment	8520	Transmission - Communication System Expenses
Instrumentation, SCADA/RTU repair	8660	Transmission - Maintenance of Communication Equipment
Leak, Classification	8560	Transmission - Mains Expenses
Leak, Investigation, pipeline (from Gas Control)	8560	Transmission - Mains Expenses
Leak, Monitoring	8630	Transmission - Maintenance of Mains
Leak, Repair of pipeline, mains & services	8630	Transmission - Maintenance of Mains
Leak, Repair with slip fit on cut service lines	8630	Transmission - Maintenance of Mains
Leak, Survey of Business District	8560	Transmission - Mains Expenses
Leak, Survey of Pipeline	8560	Transmission - Mains Expenses
Light Bulbs/Ballast for Service Center	8560	Transmission - Mains Expenses
Liquid Production, Reporting (P2)	8560	Transmission - Mains Expenses
Liquid Production, Reporting (R3's) to TRC	8560	Transmission - Mains Expenses
Mainline Compressor Blow down and purge	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Clearances/LOTO for M/L compressor projects	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Code compliance records	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Filter Changes & Checks	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Inspect and maintain emergency shut-in device (ESD)	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Leases	8180	Natural gas storage - Compressor station expenses
Mainline Compressor Maintain site appearance, access and security	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Maintenance Painting for compressor	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Major maintenance & engineering work	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Major maintenance of automation system	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Minor maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Operation	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Operation of compressor control system	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Removing liquids from tanks and drip pots	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Reporting Liquid Production (R3's) to Region	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Signage & Locking Devices	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor SPCC checks and maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor, Monitoring liquid in drips, headers & separators maintenance	8530	Transmission - Compressor Station Labor and Expenses
Measurement	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Balancing Systems - monitoring	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Balancing Systems - Operating	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Change Charts for billing	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Clearances/LOTO for measurement projects	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Data Collection	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Download EFM Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Gas Quality, Enforcement	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Gas Samples Obtaining	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Inspections	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Installs BTU and gas sampling equipment	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Monitors	8560	Transmission - Mains Expenses
Measurement, Inspect & Change Orifice Plates	8560	Transmission - Mains Expenses
Measurement, Install & Maintain Transducers	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment

Expense Description	Acct	Transmission Account Description
Measurement, Install, Maintain & Repair Current Isolaters	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Maintain & operate automatic samplers	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Maintain communications for data	8520	Transmission - Communication System Expenses
Measurement, Maintain EFM recorders (replace boards, AMU's, etc.)	8520	Transmission - Communication System Expenses
Measurement, Maintains BTU and gas sampling equipment	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Maintains measurement equipment	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Meter Calibration	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Meter switching devices, Inspect & Maintain	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Mow station	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Operates BTU and gas sampling equipment	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Painting Measuring Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Perform Hydrogen Sulfide Test	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Perform Moisture Test	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Performs measurement audits	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Proving Positive Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Repair Electronic Correctors	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Repair positive meters	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Signage & Locking Devices	8560	Transmission - Mains Expenses
Measurement, Test & Calibrate Positive Displacement Chart Recorders	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test & Calibrate EFM Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test & Repair Meter (Diaphragm/Rotary/Turbine)	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test Ultra Sonic Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Valve (Plug, ball or gate) repair (not emergency valves)	8560	Transmission - Mains Expenses
Measurement, Valve Actuators, Inspect & Maintain (not emergency valve)	8560	Transmission - Mains Expenses
Measurement, Valve Inspect DOT Block Valve (Flow Control Valves) at Regulator Stations	8560	Transmission - Mains Expenses
Measurement, Valve Maintenance (not emergency valves)	8630	Transmission - Maintenance of Mains
Measurement, Vegetation monitoring/reporting	8560	Transmission - Mains Expenses
Measurement, Witness Testing	8570	Transmission - Measuring and Regulating Station Expenses
Odor, Escort Odorant Delivery Truck To Various Sites	8560	Transmission - Mains Expenses
Odor, Fill & Maintain Farm Tap Odorizers	8630	Transmission - Maintenance of Mains
Odor, Inspect & Maintain Injection Type Odorizers	8560	Transmission - Mains Expenses
Odor, Operate and Maintain Bullhorns at Odorizers	8560	Transmission - Mains Expenses
Odor, Ordering odorant	8130	Other Gas Supply Expenses
Odor, Performs Odor Concentration Tests	8560	Transmission - Mains Expenses
Odor, Smell Test	8560	Transmission - Mains Expenses
Odor, Trouble Shoot and Maintain Injection Type Odorizers	8630	Transmission - Maintenance of Mains
Odorization Readings	8560	Transmission - Mains Expenses
Other Maintenance Activities	8630	Transmission - Maintenance of Mains
Painting Facilities	8560	Transmission - Mains Expenses
Painting Measuring Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Pigging Operations	8560	Transmission - Mains Expenses

Expense Description	Acct	Transmission Account Description
Pipeline Integrity work O & M related	8560	Transmission - Mains Expenses
Pipeline, Blow down and purge	8560	Transmission - Mains Expenses
Pipeline, Clearances/LOTO for pipeline projects	8560	Transmission - Mains Expenses
Pipeline, Code compliance records (other than compressor)	8560	Transmission - Mains Expenses
Pipeline, Contacting public liaison for Damage Prevention	8560	Transmission - Mains Expenses
Pipeline, control soil erosion	8560	Transmission - Mains Expenses
Pipeline, Dehydration operation and maintenance (located on pipeline)	8560	Transmission - Mains Expenses
Pipeline, Excavate and Dig-ups (Spot mains)	8560	Transmission - Mains Expenses
Pipeline, Filter Changes & Checks	8560	Transmission - Mains Expenses
Pipeline, Filters at City Gate	8560	Transmission - Mains Expenses
Pipeline, Heater, Direct or Water Bath	8560	Transmission - Mains Expenses
Pipeline, Identify and monitor soil erosion	8560	Transmission - Mains Expenses
Pipeline, Inspection & testing of welding on steel pipe	8560	Transmission - Mains Expenses
Pipeline, Installs & Maintains R-O-W markers	8560	Transmission - Mains Expenses
Pipeline, Line locates & Damage Prevention	8560	Transmission - Mains Expenses
Pipeline, Maintain site appearance, access and security - pipeline & meter	8560	Transmission - Mains Expenses
Pipeline, Maintenance Painting for pipeline	8630	Transmission - Maintenance of Mains
Pipeline, Monitoring liquid in drips, headers & separators maintenance	8560	Transmission - Mains Expenses
Pipeline, Mowing ROW	8560	Transmission - Mains Expenses
Pipeline, Notification for blow down/purge	8560	Transmission - Mains Expenses
Pipeline, Patrol, Aerial - contact & record retention	8560	Transmission - Mains Expenses
Pipeline, Patrol, foot on Bare Pipe	8560	Transmission - Mains Expenses
Pipeline, Patrol, foot on coated pipe	8560	Transmission - Mains Expenses
Pipeline, Pigging (cleaning)	8560	Transmission - Mains Expenses
Pipeline, Reclaiming easement	8560	Transmission - Mains Expenses
Pipeline, Recognize Safety Related Conditions on pipeline facilities	8560	Transmission - Mains Expenses
Pipeline, Removing liquids from tanks and drip pots	8560	Transmission - Mains Expenses
Pipeline, Reporting Liquid Production (R3's) to Region	8560	Transmission - Mains Expenses
Pipeline, Reporting of class location changes	8560	Transmission - Mains Expenses
Pipeline, Signage & Locking Devices	8560	Transmission - Mains Expenses
Pipeline, Smart Pigging (launching & receiving)	8560	Transmission - Mains Expenses
Pipeline, SPCC verification	8560	Transmission - Mains Expenses
Pipeline, Stopping or plugging	8630	Transmission - Maintenance of Mains
Pipeline, System Uprates to change MAOP	8560	Transmission - Mains Expenses
Pipeline, Taps pipelines under pressure	8560	Transmission - Mains Expenses
Pipeline, Valve (Plug, ball or gate) repair (not emergency valves)	8560	Transmission - Mains Expenses
Pipeline, Valve Actuators, Inspect & Maintain (not emergency valve)	8560	Transmission - Mains Expenses
Pipeline, Valve Inspect DOT Block Valve (Flow Control Valves) - everywhere except at Reg Stations	8560	Transmission - Mains Expenses
Pipeline, Valve Maintenance (not emergency valves)	8630	Transmission - Maintenance of Mains
Pipeline, Vault Inspection and Maintenance	8560	Transmission - Mains Expenses
Pipeline, Vegetation monitoring/reporting	8560	Transmission - Mains Expenses
Pipeline, Welding	8560	Transmission - Mains Expenses
Pressure, Change Low Point Charts	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Changing Charts	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Code Compliance records (regulator station and measuring station)	8560	Transmission - Mains Expenses
Pressure, Investigating Complaints	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Maintain Regulator Pilot Instrumentation Heaters	8630	Transmission - Maintenance of Mains
Pressure, Maintains Pressure control equipment for R&C	8630	Transmission - Maintenance of Mains
Pressure, Maintains pressure controlling devices	8630	Transmission - Maintenance of Mains
Pressure, Manual Operation of Valve during Cold Weather (bypass)	8560	Transmission - Mains Expenses
Pressure, Methanol at Injectors - Filling with Methanol	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Methanol at Injectors - Monitor Level of Methanol	8570	Transmission - Measuring and Regulating Station Expenses

Expense Description	Acct	Transmission Account Description
Pressure, Monitoring during cold weather	8560	Transmission - Mains Expenses
Pressure, Monitoring, operating and maintaining Bullhorns	8560	Transmission - Mains Expenses
Pressure, Operates pressure controlling devices	8560	Transmission - Mains Expenses
Pressure, Operating within established MAOP	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect (District Regulator Stations)	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect for R&C	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Maintain	8630	Transmission - Maintenance of Mains
Pressure, Regulator & Relief Valves, Maintain (District Regulator Stations)	8630	Transmission - Maintenance of Mains
Pressure, Regulator & Relief Valves, Maintain for R&C	8630	Transmission - Maintenance of Mains
Pressure, Regulators, Cold Weather Manual Set	8630	Transmission - Maintenance of Mains
Pressure, Resolving pressure problems at pipeline and city gates	8560	Transmission - Mains Expenses
Regulator & Relief Valve	8560	Transmission - Mains Expenses
Repairing Hand Tools	8560	Transmission - Mains Expenses
Right of Way/Vegetation Management	8560	Transmission - Mains Expenses
RTU/SCADA	8520	Transmission - Communication System Expenses
Storage - Compressor Station Fuel Expense	8190	Natural gas storage - Compressor Station Fuel and Power
Storage - Compressor Station Maintenance	8340	Natural Gas Storage - Maintenance of Compressor Station Equipment
Storage - Compressor Stations	8180	Natural Gas Storage - Compressor Station Expenses
Storage - Lines Expenses	8170	Natural Gas Storage - Lines Expense
Storage - Measurement Maintenance	8350	Natural Gas Storage - Maintenance of Measuring Equipment
Storage - Measurement Operations	8200	Natural Gas Storage - Measuring and Regulating Station Expenses
Storage - Purification Expenses	8210	Natural Gas Storage - Purification Expenses
Storage - Purification Maintenance Expenses	8360	Natural Gas Storage - Maintenance of Purification
Storage - Wells Expenses	8160	Natural Gas Storage - Wells Expense
Storage, Dehydration maintenance (located at storages)	8360	Natural Gas Storage - Maintenance of Purification
Storage, Dehydration operation (located at storages)	8210	Natural Gas Storage - Purification Expenses
System Inspections	8560	Transmission - Mains Expenses
Transmission - Compressor Station Maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Transmission - Compressor Stations	8530	Transmission - Compressor Station Labor and Expenses
Valve Patrol	8560	Transmission - Mains Expenses
Welding qualification tests	8560	Transmission - Mains Expenses

Note: Charges classified as expensed or capitalized should be determined to the best of the employee's ability. Please see the Capitalization Manual for examples of charges that are capitalized. If a question arises regarding whether to charge an expenditure to expense or capital please contact your supervisor or contact Dallas Accounting.

Below-the-line Expenses – These are expenses that are not recoverable through our rates. As such, they should be coded to FERC accounts 426.1 – 426.5 and not included in O&M. Employees should consult the Policy on Reimbursements to Employees for Business-Related Expenses to determine if the costs incurred are reimbursable.

Expense Description	Acct	Below-the-line Account Description
Company donations made for charitable, social or community welfare purposes such as United Way donations	4261	Dues and Membership Fees
Payments related to penalties or fines for regulatory violations made by the company	4263	Penalties
Payments related to political activities and lobbying	4264	Expenditures for Certain Civic, Political and Related Activities
Labor related to political activities and lobbying	4264	Expenditures for Certain Civic, Political and Related Activities
Payments related to sporting events or similar entertainment	4265	Other Deductions
Meals and entertainment not related to company business	4265	Other Deductions
Bar tabs related to any company function	4265	Other Deductions
Employee retirement gifts	4265	Other Deductions
Non-recoverable expenses of any kind not included above	4265	Other Deductions

ATMOS ENERGY – Chart of Accounts

Balance Sheet Accounts:

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1010 - Gas plant in service - The original cost of gas plant owned and used by the utility in its gas operations, and having an expectation of life in service of more than one year from date of installation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

10001	Lp – Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10006	General Dist System Plant
10008	General Plant
10026	Gas Plant in Service - Beginning Balance Mid-Tex Assets

Account: (Utility Plant) – Balance Sheet

1020 - Gas plant purchased or sold

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage

Sub-Accounts enabled to use this account:

00000	Default	04889	Land Rights
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Account: (Construction Work in Progress) – Balance Sheet

1070 - Construction work in progress - The total of the balances of work orders for gas plant in process of construction.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

00000	Default	04889	Land Rights
01000	Non-project Labor	05010	Office Supplies
01001	Capital Labor	05111	Postage/Delivery Services
01005	Capitalized Project Labor	05310	Monthly Lines and service
01009	Capital Labor Accrual	05316	Telecom Maintenance & Repair
01010	PTO Accrual	05331	WAN/LAN/Internet Service
01200	Benefits Load	05364	Cellular, radio, pager charges
01202	Pension Benefits Load	05411	Meals & Entertainment
01210	Fica Load	05412	Spousal & Dependent Travel
01214	Futa Load Accrual	05413	Transportation
01221	Worker's Comp Insurance	05414	Lodging
01253	Medical Benefits Projects	05417	Club Dues - Deductible
01256	Payroll Tax Projects	05419	Misc Employee Expense
01259	ESOP Benefits Projects	05420	Employee Development
01262	HSA Benefits Projects	05424	Books & Manuals
01265	RSP FACC Benefits Projects	06111	Contract Labor
01268	Life Benefits Projects	06121	Legal
01271	LTD Benefits Projects	07111	Damages
01290	Benefit Load Projects	07443	Uniforms
01291	Pension Benefits Projects	07452	Variable Pay & Mgmt Incentive Plans
01292	OPEB Benefits Projects	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
01293	Workers Comp Benefits Projects	07499	Misc Employee Welfare Exp
02001	Inventory Materials	07520	Donations
02002	Material Cost - Major Items	07590	Misc General Expense
02003	Material Cost - Other	07591	Supplies & Expense
02004	Warehouse Loading Charge	07600	CWIP Accruals
02005	Non-Inventory Supplies	07601	Vehicle Cap Accrual
03003	Capitalized transportation costs	07602	Depreciation Cap Accrual
03004	Vehicle Expense	07603	Rent Cap Accrual
04023	GCA Public Notice Publication	07604	Restricted Stock Cap Accrual
04070	Insurance	07605	Heavy Equipment Cap Accrual
04072	Insurance Capitalized	07606	Insurance Cap Accrual
04143	NAIC	07607	Telecom Cap Accrual
04201	Software Maintenance	07608	Uniform Cap Accrual
04212	IT Equipment Maintenance	07609	Utility Cap Accrual
04301	Equipment Lease	07612	Benefits Cap Accrual
04302	Heavy Equipment	07651	FAS 87 Cap Reg Asset
04580	Building Lease/Rents Capitalized	07652	FAS 106 Cap Reg Asset
04581	Building Lease/Rents	07653	SERP Cap Reg Asset
04582	Building Maintenance	07654	FAS87 Cap Reg Asset Def
04590	Utilities	07655	OPEB Cap Reg Asset Def
04861	A&G Overhead	07656	SERP Cap Reg Asset Def
04862	A&G Overhead Load	09278	Storage O/H - Clrg
04863	A&G Overhead Clearing	09911	Reimbursements

04871	WIP Closing	10003	Ng - Storage Plant
04873	WIP Interest Cap AFUDC	10026	Beginning Balance Mid-Tex Assets
04881	WIP Salvage	10028	MEC Payment
04882	WIP Removal Cost	14218	Texas Rule 8
04888	Land	27341	Cust Adv for Construction

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1080 - Accumulated provision for depreciation of gas utility plant - At the time of retirement of depreciable gas utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

00000	Default
04881	WIP Salvage
04882	WIP Removal Cost
07600	CWIP Accruals

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1110 - Accumulated provision for amortization and depletion of gas utility plant - Amortization applicable to producing natural gas land and land rights, other gas plant in service, gas plant leased to others, abandonment of leases and gas plant held for future use.

Companies enabled to use this account:

C010	Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default
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Account: (Utility Plant) – Balance Sheet

1140 - Gas plant acquisition adjustments - The difference between (a) the cost to the accounting utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost of such property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for depreciation, depletion, and amortization and contributions in aid of construction with respect to such property.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10011 Acquisition Adj - Winn
10012 Acquisition Adj-Long Gas
10017 Acquisition Adj
10018 Acquisition Adj-Oceana
10021 Acquisition Adj-prior to purchase
10024 Acquisition Adj-MVG 1
10025 Acquisition Adj-MVG 2
10026 Beginning Balance Mid-Tex Assets

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1150 - Accumulated provision for amortization of gas plant acquisition adjustments - Providing for the extinguishment of amounts in account 114.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10010 Great River Acquisition	10024 Acquisition Adj-MVG 1
10013 Amort-Acquisition Adj	10025 Acquisition Adj-MVG 2
10014 Amort-Acquisition Adj-Winn	10026 Beginning Balance Mid-Tex Assets
10015 Amort-Acquisition Adj-Long	10027 Acquisition Adj-Mid-Tex
10016 Amort-Acqu Adj Oceana	10029 Acquisition Adj-Bude & Meadville
10021 Acquisition Adj-prior to purchase	

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1160 - Other gas plant adjustments – the difference between the original cost and the book cost of gas plant to the extent that such difference is not properly includible in account 114.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

07590 Misc. General Expense

Account: (Utility Plant) – Balance Sheet

1170 – Gas stored underground – Noncurrent

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline – Texas
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

00000 Default

Account: (Utility Plant) – Balance Sheet

1171 - Gas stored-base gas - The cost of recoverable gas volumes that are necessary to maintain pressure and deliverability requirements for each storage facility.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

Account: (Non-Utility Plant) – Balance Sheet

1210 - Nonutility property - The book cost of land, structures, equipment or other tangible or intangible property owned by the utility, but not used in utility service. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C221 Atmos Power Systems Inc
C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C233 WKG Storage
C050 Atmos Energy-KY/Mid-States	C234 Trans Louisiana Gas Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C220 Atmos Energy Louisiana Industrial Gas	C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

10001 Lp - Production Plant	10223 Nonutility-Buildings & Improvements
10002 Ng - Production Plant	10224 Nonutility-Furniture & Fixtures
10003 Ng - Storage Plant	10225 Nonutility-Communication Equipment
10004 Transmission Plant	10226 Nonutility-Shop Equipment
10006 General Dist System Plant	10227 Nonutility-Transportation Equip-Rental
10008 General Plant	10228 Nonutility-Plant in Service
10201 Nonutility Prop Ss#	10229 Nonutility-Gas Stored Underground-NC
10210 Investment UCGS	10248 East Diamond Storage Facility
10222 Nonutility-Land	14158 MVG Rights of Way

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1220 - Accumulated provision for depreciation and amortization of nonutility property - The accumulated provision for depreciation and amortization applicable to nonutility property.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C220	Atmos Energy Louisiana Industrial Gas	C303	Trans Louisiana Gas Pipeline
C221	Atmos Power Systems Inc	C306	Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000	Default
10228	Nonutility –Plant in Service

Account: (Investment in Subsidiary Companies) – Balance Sheet

1230 - Investment in associated companies - The cost of investments in securities issued or assumed by associated companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C301	Atmos Energy Services LLC	C984	Atmos Energy Services (Elim)
C981	Atmos Energy Corporation Cons (Elim)		

Sub-Accounts enabled to use this account:

00000	Default
10201	Nonutility Prop Ss#
10204	Investment in TLGP (Prev TLIG)
10208	Inv/Assc-Aes Captl
10213	Inv in Nonregulated Shared Svc

Account: (Investment in Subsidiary Companies) – Balance Sheet

1231 - Investment in subsidiary companies - The cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C236	Atmos Gathering Company, LLC	C987	Other Operating Companies (Elim)
C301	Atmos Energy Services LLC	C989	Blueflame Insurance (Elim)
C312	Atmos Energy Holdings Inc		

Sub-Accounts enabled to use this account:

00000	Default	10232	Investment in AEM-Atmos Energy Marketing
10204	Investment in TLGP (Prev TLIG)	10233	Investment in Atmos Pipeline & Storage I
10208	Inv/Assc-Aes Captl	10234	Investment in Enertrust Inc
10210	Investment UCGS	10238	Investment in Egasco LLC
10211	Investment in Atmos Power Systems (Pre.	10242	Investment in Woodward Marketing LLC
10213	Inv in Nonregulated Shared Svc	10250	Inv in Blueflame Insurance
10214	Investment in UC Propane	10266	Investment in AGC
10218	Investment in AEP-Atmos Exploration	10268	Inv in Phoenix Gas Gathering

Account: (Deferred Charges and Other Assets) – Balance Sheet

1240 - Other investments - The book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C050	Atmos Energy-KY/Mid-States
C210	Blueflame Insurance Services, LTD

Sub-Accounts enabled to use this account:

10301	Owensboro Country Club
10312	Blueflame Investments

Account: (Deferred Charges and Other Assets) – Balance Sheet

1280 - Other special funds - The amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. Also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

00000	Default
10350	Rent Deposits

Account: (Cash and Temporary Cash Investments) – Balance Sheet

1310 – Cash - The amount of current cash funds except working funds.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C210	Blueflame Insurance Services, LTD	C302	Egasco
C220	Atmos Energy Louisiana Industrial Gas	C303	Trans Louisiana Gas Pipeline
C231	Atmos Pipeline & Storage LLC	C306	Atmos Exploration & Production
C232	UCG Storage	C312	Atmos Energy Holdings Inc
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	10487	Atmos Energy Services 3751372000
10400	ANB 523	10488	Egasco LLC 3751371991
10408	Cash-BoA 0180347500	10489	TLGP 3751371917
10413	Cash-Fleet Dental	10490	AEPI-Cash 3751371904
10417	Bank One Dallas 656510930	10493	Cash - BofA
10434	AES 04-003-7	10514	Cash-TLGS Inc BoA 3751592628
10437	Cash-3751029418 Storage	10515	Cash-ANB 00531
10438	Cash-3751029405	10517	Cash-Refunds ANB 82805
10465	BofA MM Savings - 4426854412	10518	Cash-Oracle AR BoA 3756617812
10466	BofA MM Savings - 4426854425	10530	Cash-TLIG BoA 3751849928
10468	Cash Payroll 82821	10533	Cash - Woodward 3751561125
10483	AEH-Cash 3751371962	10625	Cash-Miss Water, Inc.# 3751986441
10485	APSI - Cash 3751371881	10636	Cash-Blueflame BoB 822397
10486	WKG Storage Inc 3751371894	10639	Cash-US Bank

Account: (Other Current Assets) – Balance Sheet

1340 - Other special deposits - Deposits with fiscal agents or others for special purposes other than the payment of interest and dividends.

Examples:

1. Cash deposited with federal, state, or municipal authorities as a guaranty for the fulfillment of obligations.
2. Cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced.
3. Cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas
C220	Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

10806	Auto Liability Loss Fund	10831	City of Jackson
10807	Flex Spending Deposit	10832	County of Williamson
10812	Mnt Crestd Butte-Fran Esc	10834	BNP Paribas
10813	UCG Escrw 1St Mort Bonds	10835	Docucorp Postage Meter Deposit
10830	Naylor Rectifier-Malden		

Account: (Other Property & Investments) – Balance Sheet

1360 – Temporary cash investments- includes the book cost of investments, such as demand and time loans, bankers' acceptances, US Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

Companies enabled to use this account:

C210	Blueflame Insurance Services, LTD
C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

10876	Investment-Money Market
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Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1410 - Notes receivable - The book cost of all collectible obligations in the form of notes receivable and similar evidences of money due on demand or within one year from the date of issue, except, however, notes receivable from associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C220 Atmos Energy Louisiana Industrial Gas
C312 Atmos Energy Holdings Inc
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default
11198 AEH borrowing from AEC
11199 Woodward Revolving Credit Line
27341 Cust Adv for Contruction

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1420 - Customer accounts receivable - Amounts due from customers for utility service, and for merchandising, jobbing, and contract work and shall not include amounts due from associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C020 Atmos Energy-Louisiana	C221 Atmos Power Systems Inc
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C234 Trans Louisiana Gas Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C302 Egasco
C180 Atmos Pipeline - Texas	C303 Trans Louisiana Gas Pipeline
C210 Blueflame Insurance Services, LTD	

Sub-Accounts enabled to use this account:

10911 Unbilled Revenue	10971 Misc
10915 Mechanized Billing	10990 Premium Receivable
10912 Unbilled Commodity Charge	10995 AR Trade-WMLLC
10917 Unapplied Banner Payments	10996 Trade AR Pre Petition Bankruptcy (Former
10918 Misc Banner Charges	10997 Oracle AR Damage Claims
10921 Special Billing-Gas Serv	10998 Oracle AR Unidentified Receipts
10926 Mid-Tex Gas Master	11103 MVG Cust Cont Sales-Merch-CIS
10928 Manual Revenue Accruals	11106 MVG Gas Advantage A/R
10929 Reclass of Credit Balances	11111 Loan Third Party Sale
10930 AR Transfers Between Customers	11317 Estimated A/R
10933 MVG-Purchased Receivables Clearing	11323 TBS-Accounts Receivable
10937 Colorado PIPP Payments	11358 Misc Accounts Receivable

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1430 - Other accounts receivable - Amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing, and contract work.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC (Previous Inc)
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C987	Other Operating Companies (Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

10997	Oracle AR Damage Cl	11347	Employee Merchandise-Payroll Deduction
10998	Unidentified Receipts	11350	Other A/R Emp Payroll Ded
10999	Oracle AR Other	11351	Tuition Receivable
11313	Misc - Cleared Currently	11354	La Interstate Gas Company
11317	Estimated A/R	11358	Misc Accounts Receivable
11323	TBS-Accounts Receivable	11363	A/R- Undistributed Net Income
11325	Commonwealth Storage Billings	11371	Roadmove Receivables
11326	Meter Reading Charges	11373	Employee equity advance
11327	Co-Generation Transp	11375	AEM- Ad Valorem Collections
11334	OPEB Reimbursements	11377	AC Mitigation
11337	AR Atmos Employee B	13864	SAP Cash Clearing US Bank
11339	Insurance Company Receivable	13865	SAP Cash Clearing ANB Draft
11342	Oracle AR Road Move	13866	SAP Cash Clearing Banner Refund
11345	IBIS AR Estimate	13867	PNF US Bank
11346	Employee Advances	13868	PNF ANB Draft

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1440 - Accumulated provision for uncollectible accounts - Amounts provided for losses on accounts receivable which may become uncollectible and also with collections on accounts previously charged hereto.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

12001	Beginning of Year Reserve
12002	Unwritten Off Accounts
12003	Monthly Bad Debt Provision
12004	Bad debt posting from Banner
12005	Merchandise Ldgr Custmr
12008	Oracle AR Allowance - Other invoices
12009	Misc-Oracle AR
12011	TBS Net write off
12012	TBS Provisio

Account: (Intercompany Accounts – Assets) – Balance Sheet

1460 - Accounts receivable from associated companies - Notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C235	Trans Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C240	Fort Necessity Gas Storage, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage	C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000	Default	12703	Inventory Transfer to COKS
01000	Non-project Labor	12704	Inventory Transfer to UCG
12147	Interco between AGC & HNNG Devel	12705	Inventory Transfer to MVG
12148	Line of Credit Intercompany	12706	Inventory Transfer to Mid-Tex
12700	Inventory Transfer to West Texas	12707	Inventory Transfer to APS
12701	Inventory Transfer to TransLa	12800	FA Transfer
12702	Inventory Transfer to KY		

Account: (Inventories) – Balance Sheet

1510 - Fuel stock - The book cost of fuel on hand.

Examples:

1. Invoice price of fuel less any cash or other discounts.
2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium.
3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

00000 Default

Account: (Inventories) – Balance Sheet

1540 - Plant materials and operating supplies - The cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes.

Examples:

1. Invoice price of materials less cash or other discounts.
2. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
3. Customs duties and excise taxes.
4. Costs of inspection and special tests prior to acceptance.
5. Insurance and other directly assignable charges.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

C221 Atmos Power Systems Inc
C232 UCG Storage
C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000 Default
09911 Reimbursements
12002 Unwritten Off Accounts
12900 Plnt M&S General
12906 Receiving Inventory

Account: (Inventories) – Balance Sheet

1550 – **Merchandise** - The book cost of materials and supplies, and appliances and equipment held primarily for merchandising, jobbing, and contract work.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

00000 Default

Account: (Inventories) – Balance Sheet

1560 - **Other materials and supplies** - The book cost of materials and supplies held primarily for nonutility purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
02001 Inventory Materials
02003 Material Cost - Other
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04018 Safety
04212 IT Equipment - 04212
06111 Contract Labor
10201 Nonutility Prop Ss#

Account: (Inventories) – Balance Sheet

1630 - **Stores expense undistributed** - The cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

Examples:

Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and putting in storage.
3. Supervision of purchasing and stores department to extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.)
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
10. Collecting and handling scrap materials in stores.

Supplies and Expenses:

11. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
12. Cash and other discounts not practically assignable to specific materials.
13. Freight, express, etc., when not assignable to specific items.
14. Heat, light and power for storerooms and store offices.
15. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
16. Injuries and damages.
17. Insurance on materials and supplies and on stores equipment.
18. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.
19. Postage, printing, stationery and office supplies.
20. Rent of storage space and facilities.
21. Communication service.
22. Excise and other similar taxes not assignable to specific materials.
23. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)
C080	Atmos Energy-Mid-Tex	C982	Atmos Energy Company (BU Elim)

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05010	Office Supplies
01001	Capital Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05310	Monthly Lines and service
01200	Benefits Load	05312	Long Distance
01202	Pension Benefits Load	05316	Telecom Maintenance & Repair
01203	OPEB Benefits Load	05331	WAN/LAN/Internet Service
01210	Operation supervi - Fica Load	05364	Cellular, radio, pager charges
01221	Worker's Comp Insurance	05377	Cell phone equipment and accessories
01251	Medical Benefits Load	05411	Meals & Entertainment
01257	ESOP Benefits Load	05412	Spousal & Dependent Travel
01260	HSA Benefits Load	05413	Transportation

01263 RSP FACC Benefits Load	05414 Lodging
01266 Life Benefits Load	05415 Membership Fees
01269 LTD Benefits Load	05416 Club Dues - Nondeductible
01290 Other Benefits Projects	05417 Club Dues - Deductible
02001 Inventory Materials	05419 Misc Employee Expense
02002 Material Cost - Major Items	05420 Employee Development
02003 Material Cost - Other	05421 Training
02004 Warehouse Loading Charge	05424 Books & Manuals
02005 Non-Inventory Supplies	05427 Technical (Job Skills) Training
02006 Purchasing Card Charges	05428 Computer Skills & Systems Training
03001 Vehicle Depreciation Capitalized	05429 Work Environment Training
03002 Vehicle Lease Payments	06111 Contract Labor
03004 Vehicle Expense	07120 Environmental & Safety
04018 Safety	07443 Uniforms
04040 Community Rel&Trade Shows	07499 Misc Employee Welfare Exp
04201 Software Maintenance	07590 Misc General Expense
04301 Equipment Lease	09172 Receipt O/H Dr/Cr
04302 Heavy Equipment	09173 W/H Adjmnt - Dr/Cr
04580 Building Lease/Rents Capitalized	09174 W/H Obsolete Inv Adj
04581 Building Lease/Rents	09175 W/H Obsolete Mrch Adj
04582 Building Maintenance	09176 Transferring Inventory
04590 Utilities	09278 Storage O/H - Clearing
04592 Misc Rents	09341 Admin & General Expenses
04802 PGA Recoverable Company Used Gas	09911 Reimbursements
04861 A&G Overhead	

Account: (Gas Stored Underground) – Balance Sheet

1641 - Gas stored underground - The inventory of gas stored underground.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C981 Atmos Energy Corporation Cons (Elim)
C070 Atmos Energy-Mississippi	C987 Other Operating Companies (Elim)
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

15900 CIG No Notice	15941 P/L Stor-Tex Ea-Gss	16011 P/L Storage-Transco-Gainesville
15901 P/L Stored Gas	15946 GS Under Texas Eastern	16012 Southern(LNG)-Columbus
15902 P/L Stored Gas Lig-La	15947 Lng Stored	16013 Bon Harbor Storage
15903 P/L Stored Gas Tnn-La	15953 GS Under Untd Bisteneau	16014 Grandview Storage
15904 P/L Stored Gas Sonat-La	15956 P/L Stor Gas-Williams 545	16015 Hickory Storage
15905 P/L Stored Gas Koch-La	15973 Riverway Storage Facility	16016 Kirkwood Storage
15906 P/L Storage-Wng Tss	15974 Pontchartrain Storage Cavern	16017 St. Charles Storage
15908 P/L Strd Gas-Wiliams Nat	15975 Koch Storage	16019 Gulf South-Park and Loan
15909 P/L Strd Gas - K N Enrgy	15976 GS Under Bear Creek-Sng	16023 Keystone
15911 Reliant	15977 Gulf South-ISS	16027 Current - Caledonia Storage in VA
15912 P/L Storage-Anr	15983 GS Under Muldon-Sng	16028 Current - Oneok Texas Gas Storage FELMAC
15916 Prepaid Commodity 2	15991 Fair Value Hedge Inv	16029 Current - Petal Gas Storage
15918 P/L Storage-Panh-Fs	15993 WMLLC Storage Gas	16030 Current - Worsham Steed Storage
15920 P/L Storage-Panh-Virden	15995 Other Systems	16031 Current - Sequent Leased Storage
15921 P/L Storage-Southern	15996 SNG System	16032 Current - Enstor Grama Ridge Stored Gas
15922 P/L Storage-Transco-Gss	15997 PEPL	16033 Current - Hill-Lake Storage

15923	P/L Storage-Transco-Wss	15998	Tenn System	16034	Current - Bobcat Storage
15924	P/L Storage-Transco-Ess	15999	Consigned Inventory	16035	Current - Southern Natural Gas
15929	P/L Stor-Trunkline-Salem	16003	Gulf South -Woodward (NOPSI)	16036	Current - Tennessee Gas Pipeline
15933	P/L Stor-Tenn Gas-Fs3981	16005	TLGP-LGSN Stg Est	16037	Current - Trunkline Gas Company
15935	GS Under Amory Storage	16006	East Diamond Storage Facility	16038	Current - Monroe Gas Storage
15937	P/L Stor-Etn-Va Early	16007	Huntsman Storage Facility	16039	Current - Monroe FSS
15938	Ppd Comm Etn-Saltville	16008	Gulf South Storg FSS Asset Mgt	35954	Current - MTM storage
15939	GS Under Tenn Storage				

Account: (Gas Stored Underground) – Balance Sheet

1643 - Liquefied natural gas held for processing - The cost of base load liquefied natural gas available for vaporization and injection into the utility's natural gas system.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

15947 Current - Lng Stored

16012 Southern(LNG)-Columbus

Account: (Other Current Assets) – Balance Sheet

1650 – Prepayments - Payments for undelivered gas and other prepayments of rents, taxes, insurance, interest, and like disbursements made prior to the period to which they apply.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C210	Blueflame Insurance Services, LTD
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C989	Blueflame Insurance (Elim)
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

13000	Prepaid Expences Misc	13040	Prepayments - Prepaid-Misc 1
13001	Prepaid-Worker's Comp Ins	13041	Tennessee Regulatory Authority
13003	Prepaid-Auto Liabltly Ins	13047	Prepaid-Bill Printing Supplies
13004	Prepaid-Liability Insurance-Other	13054	Prepaid - Rent-Leased Gas Prop.
13005	Prepaid-Insurance-D&O	13060	Prepaid - Tx Tech
13006	Prepaid-Aegis General Liability	13067	Blueflame Property Insurance
13007	Prepaid-La Occup Licenses	13072	State Occupation Tax Prepayment
13009	Prepaid-Gross Receipt Tax	13073	Local Gross Receipts Prepayments
13010	Prepaid-Symantec Software	13083	Red Hat Software
13012	Prepaid-COLI Ins Premium	13089	Prepaid-BlueFlame M
13013	Prepaid-SS Mail Postage Machine	13090	Prepaid DOT Fee/Rig
13015	Prepaid-Postage for Cust Billing	13092	Antispam Software
13019	Prepaid-Other WMLLC	13093	Scanmail Software
13020	Prepaid-Gilliland G-Prt-I	13111	Prepayments - Prepaid-Altiris 1650-13111
13021	Prepaid-Gilliland Ptr-II	13118	Prepayments - Prepaid-MS Virtual Desktop 1650-13118
13022	Pd Rent-Gilliland COKS	13123	Prepayments - Construction Materials & Services 1650-13123
13027	Prepaid-Southern Gas Dues	13124	Prepayments - Ppd SW & HW Maint 1650-13124
13028	Prepaid-American Gas Dues	13125	Prepayments - Ppd-Asset Mangement Plan 1650-13125

13030 Prepaid-Ky Psc Assessment
 13031 Prepaid-Co Puc Assesemnt
 13035 Prepaid-NationsBank Of Tx

13126 Prepayments - Prepaid-Towers Rewards System 1650-13126
 13127 Prepayments - Prepaid-Easement Rent 1650-13127
 13129 DSM Prepaid

Account: (Other Current Assets) – Balance Sheet

1710 – Interest and dividends receivable - The amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, deposits, and the amount of dividends declared or guaranteed on stocks owned.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C080 Atmos Energy-Mid-Tex
 C210 Blueflame Insurance Services, LTD

Sub-Accounts enabled to use this account:

13499 Interest Receivable

Account: (Other Current Assets) – Balance Sheet

1720 – Rents receivable - The rents receivable or accrued on property rented or leased by the utility to others.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

00000 Default

Account: (Other Current Assets) – Balance Sheet

1730 – Rents receivable - The estimated amount accrued for service rendered, but not billed at the end of any accounting period. .

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

00000 Default

Account: (Other Current Assets) – Balance Sheet

1740 - Miscellaneous current and accrued assets - The book cost of all other current and accrued assets.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C303	Trans Louisiana Gas Pipeline
C050	Atmos Energy-KY/Mid-States	C981	Atmos Energy Corporation Cons (Elim)
C060	Atmos Energy-Colorado-Kansas	C987	Other Operating Companies (Elim)
C070	Atmos Energy-Mississippi	C990	Mid-Tex Eliminations
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

00000	Default	27404	Nymex Swaps-Closed Positions
13401	Imbalances Colorado	27407	NWPL
13403	Exchange Gas	27408	Questar
13405	Imbalances Mississippi	27409	KGS
13406	Stable Rate Revenue Accrual	27410	PEPL
13407	Misc Current & Accrued	35101	Index Price Contracts-Nonaff
13499	Interest Receivable	35251	Fixed Price Futures
14221	Myriant Lease Rec	35261	Fixed Price Swaps Non-Aff
15999	Consigned Inventory	35262	Fixed Price Swaps Aff
27347	Hedging Open Positions	35351	Storage Futures
27358	CIG(Colorado Inters	35361	Storage Swaps-NonAff
27359	Deferred Franchise	35362	Storage Swaps-Aff
27371	Amarillo LDC	35561	Enhance Swaps-Nonaff
27381	PSCO Front Range	35702	Fixed Fees-Aff
27382	PSCO Southern	35801	Basis Swaps-Nonaff
27383	PSCO Western	35802	Basis Swaps-Aff
27384	Texas Gas Imbalance	35901	MTM Reserve Overhead-Nonaff
27386	Misc	35902	MTM Reserve Overhead-Aff
27387	Storage Imbalance	35921	MTM Reserve NPV-Nonaff
27394	El Paso Imbal	35922	MTM Reserve NPV-Aff
27401	Nymex Swaps-Open Po	35931	MTM Reserve Credit-NonAff
27403	Options-Open Positi		

Account: (Deferred Charges and Other Assets) – Balance Sheet

1810 - Unamortized debt expense - Expenses related to the issuance or assumption of debt securities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13501	Med Terms Ser A-1	13532	8.50 percent Senior
13521	Debentures 6.75 percent	13534	400MM 5.5% due Jun-41
13526	LTD Interest rate hedge	13535	500MM 4.15% due JAN 2043
13529	4.95 percent Senior notes due 2014	13536	Oct-14 debt issuance costs
13530	5.95 percent Senior notes due 2034	13537	Jun-17 debt issuance costs
13531	Fixed Rate due 2017		

Account: (Deferred Charges and Other Assets) – Balance Sheet

1823 - Other regulatory assets - The amounts of regulatory-created assets resulting from the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

13704	KS Ad Valorem-Current	13756	FAS 87 Reg Asset
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13705	KS Ad Valorem-Future	13757	FAS 106 Reg Asset
13707	VA WNA	13758	Mid-Tex DARR Tariff
13710	PL Cost Recovery-Residential	13760	SERP Reg Asset
13711	PL Cost Recovery-Transport	13761	Kansas Rate Case 2012
13714	Denton Settlement-Pmt Recovery	13762	Dallas Rider IR
13725	Gas Cost Review-GUD 9233	13765	FAS87 2013
13729	Pipeline Safety Fee	13766	FAS106 2013
13733	TN environmental cl	13767	SERP 2013
13735	KS WNA	13768	MAOP Records
13738	MDTX-9762 ATM	13769	Rider IR reserve
13740	MDTX-9762 Appeal NC	13770	Dkt 10000 Rate Case Exp
13741	CO DSM	13771	MTX Rate Case GUD 10194 Dallas
13744	KS WNA Recovery	13772	MTX Rate Case GUD 10194 non-Dallas
13746	CO Rate Case	13773	WTX Rate Case GUD 10100
13747	GUD 9787-Rate Case Expenses from 976	13774	WTX Rate Case 2013 SOI
13750	KS Rate Case 2010	27725	Income Tax Recover Future
13755	Reserve for City Resolution for GUD		

Account: (Deferred Charges and Other Assets) – Balance Sheet

1840 - Clearing accounts – The undistributed balances in clearing accounts at the date of the balance sheet.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

04863	A&G Overhead Clearing	13656	Capital Benefits I Medical Trans in	13840	Benefit Credits from CC's
04882	WIP Removal Cost	13657	Capital Benefits I Payroll Tax Trans	13841	Emp. ESOP Match Accr.
13600	Benefits A Cr Exp Medical Load	13658	Capital Benefits I Emp ESOP Trans in	13842	Capital Benefits Trans. In
13602	Benefits A Cr Exp ESOP Load	13659	Capital Benefits I Emp HSA Trans in	13843	Capital Benefits Trans Out
13603	Benefits A Cr Exp Emp HSA Load	13660	Capital Benefits I RSP FACC Trans in	13844	Expense Benefits Transfer In
13604	Benefits A Cr Exp RSP FACC Load	13661	Capital Benefits I Basic Life Trans	13845	Expense Benefits Transfer Out
13605	Benefits A Cr Exp Basic Life Load	13662	Capital Benefits I LTD Trans in	13846	Benefits Transferred In
13606	Benefits A Cr Exp LTD Load	13663	Expense Benefits J Medical Trans in	13847	Clearing Account - Misc 1840- 13847
13607	Benefits B Medical Variance Clr	13664	Expense Benefits J Payroll Tax Trans	13848	Oracle AR Clearing
13609	Benefits B Emp ESOP Variance Clr	13665	Expense Benefits J Emp ESOP Trans in	13850	Work Comp Credits from CC
13610	Benefits B Emp HSA Variance Clr	13666	Expense Benefits J Emp HSA Trans in	13851	Work Comp Variance Clearing
13611	Benefits B RSP FACC Variance Clr	13667	Expense Benefits J RSP FACC Trans in	13852	TBS AMR Equipment

13612	Benefits B Emp Basic Life Variance C	13668	Expense Benefits J Basic Life Trans	13853	Mid-Tex Taxes Other
13613	Benefits B Emp LTD Variance Clr	13669	Expense Benefits J LTD Trans in	13854	Clearing Account - Benefits C Gross Trans 1840-13854
13614	Benefits C Gross Trans Medical	13670	Benefits K Medical Transfers	13855	Mid-Tex Money Pool
13616	Benefits C Gross Trans Emp ESOP	13671	Benefits K Payroll Tax Transfers	13856	Line Pack
13617	Benefits C Gross Trans Emp HSA	13672	Benefits K Emp ESOP Transfers	13857	AEH 401k Match
13618	Benefits C Gross Trans RSP FACC	13673	Benefits K Emp HSA Transfers	13858	Lincoln Rent Cleari
13619	Benefits C Gross Trans Basic Life	13674	Benefits K RSP FACC Transfers	13859	Gilliland Rent Clea
13620	Benefits C Gross Trans LTD	13675	Benefits K Basic Life Transfers	13860	Clearing Account
13621	Capital Benefits D True up Medical	13676	Benefits K LTD Transfers	13861	RSP FACC
13623	Capital Benefits D True up Emp ESOP	13741	CO DSM	13863	Employer Match HSA
13624	Capital Benefits D True up Emp HSA	13800	Expense Advance Clearing	13864	SAP Cash Clearing US Bank
13625	Capital Benefits D True up RSP FACC	13801	Inventory/PA Clearing Account	13865	SAP Cash Clearing ANB Draft
13626	Capital Benefits D True up Basic Lif	13803	Benefit Clearing	13866	SAP Cash Clearing Banner Refund
13627	Capital Benefits D True up LTD	13805	Employer P/R Taxes Clearing	13870	Capital Benefits G Workers Comp Tran
13628	Capital Benefits E Cap TU offset Med	13806	Returns from collection agencies	13871	Capital Benefits I Pension Trans in
13630	Capital Benefits E Cap TU offset Emp	13807	Cap Benefits F Pension Load Clr	13872	Capital Benefits I FAS106 Trans in
13631	Capital Benefits E Cap TU offset Emp	13808	Cap Benefits F FAS 106 Load Clr	13873	Capital Benefits G Pension Trans out
13632	Capital Benefits E Cap TU offset RSP	13809	Cap Benefits F Workers Comp Clr	13874	Capital Benefits G FAS106 Trans out
13633	Capital Benefits E Cap TU offset Bas	13810	Employer FICA Clearing	13875	Expense Benefits H Pension Trans out
13634	Capital Benefits E Cap TU offset LTD	13811	Employer FUTA Clearing	13876	Expense Benefits H FAS106 Trans out
13635	Capital Benefits F Medical Load Clr	13812	Employer SUTA Clearing	13877	Expense Benefits J Pension Trans in
13636	Capital Benefits F Payroll Tax Load	13813	Employer Denver City Tax Clear.	13878	Expense Benefits J FAS106 Trans in
13637	Capital Benefits F Emp ESOP Load Clr	13815	Benefits K Pension Transfers	13879	SAP FIGL Document Overflow
13638	Clearing Account - Capital Benefits F Emp HSA Load Clr	13816	Benefits K FAS106 Transfers	13880	Benefits A Cr Exp Load Pension
13639	Capital Benefits F RSP FACC Load Clr	13819	Benefits C Gross Trans Workers Comp	13881	Benefits A Cr Exp Load FAS106
13640	Capital Benefits F Basic Life Load C	13820	Workers' Comp Clearing	13882	Capital Benefits E Cap TU offset Pen
13641	Capital Benefits F LTD Load Clr	13821	Basic Life Insurance Clearing	13883	Capital Benefits E Cap TU offset FAS
13642	Capital Benefits G Medical Trans out	13822	FAS/106 Clearing	13884	Benefits C Gross Trans Pension
13643	Capital Benefits G Payroll Tax Trans	13823	Medical/Dental Insurance Clearing	13885	Benefits C Gross Trans FAS106
13644	Capital Benefits G Emp ESOP Trans ou	13824	LTD Clearing	13886	Capital Benefits D True up Pension
13645	Capital Benefits G Emp HSA Trans out	13826	Employer ESOP Matching	13887	Capital Benefits D True up FAS106
13646	Capital Benefits G RSP FACC Trans ou	13827	ESOP-Other Clearing	13889	Benefits B Pension Variance Clr

13647	Capital Benefits G Basic Life Trans	13828	Pension Cost Clearing	13890	TO STAFF BR NO 108 Benefits BY PAS 108 Variance Clr
13648	Capital Benefits G LTD Trans out	13829	Deferred Asset Clearing	13891	Capital Benefits D True up WorkComp
13649	Expense Benefits H Medical Trans out	13830	Proj. Conversion Clearing	13892	Capital Benefits E Cap TU offset Wor
13650	Expense Benefits H Payroll Tax Trans	13832	Clearing Account - Deferred Project Conversion Clearing	13893	Expense Benefits H Workers Comp Tran
13651	Expense Benefits H Emp ESOP Trans ou	13834	Main Ext.Proj.Conv. Clear	13895	Capital Benefits I Workers Comp Tran
13652	Expense Benefits H Emp HSA Trans out	13835	Vehicle Insurance Alloc.	13897	Expense Benefits J Workers Comp Tran
13653	Expense Benefits H RSP FACC Trans ou	13836	PA Entry Clearing	13899	Benefits K Workers Comp Transfers
13654	Expense Benefits H Basic Life Trans	13838	Clearing Account - 1099 Entries 1840-13838	14162	2 B Universal Shelf Registration
13655	Expense Benefits H LTD Trans out	13839	Benefit Variance Clearing	14163	Goodwill - Mid-Tex Acquisition

Account: (Deferred Charges and Other Assets) – Balance Sheet

1860 - Miscellaneous deferred debits - All debits not elsewhere provided for.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	14088	Recoveries
01000	Non-project Labor	14089	Unbilled Recoveries
01008	Expense Labor Accrual	14093	Goodwill-Woodward
01200	Other Benefits Load	14132	COLI Cash surrender Value
01290	Other Benefits Projects	14133	COLI Loans Against CSV
02001	Inventory Materials	14135	DSM project - KY Recoveries
02002	Material Cost - Major Items	14142	MVG LT A/R MERCH
02003	Material Cost - Other	14147	Goodwill - MVG Aquisition
02004	Warehouse Loading Charge	14151	Customer Contracts
02005	Non-Inventory Supplies	14152	Goodwill - Citizens Acquisition
04145	Printing/Slides/Graphics	14153	Investment in Pine Pipeline
04590	Utilities	14155	LGS Integration Costs
04861	Operation supervi - A&G Overhead	14160	WT Surcharge
04862	A&G Overhead Load	14162	2 B Universal Shelf Registration
04871	WIP Closing	14163	Goodwill - Mid-Tex Acquisition
05010	Office Supplies	14167	FY14 Equity Offering
05111	Postage/Delivery Services	14177	BC Materials
05314	Toll Free Long Distance	14184	Lincoln II Construc

05411 Meals and Entertainment	14214 Sports Option #5
05413 Transportation	14216 Def Dr - Park City
05419 Misc Employee Expense	14217 Def - Park City - c
06111 Contract Labor	14218 Texas Rule 8
07421 Service Awards	14219 CO PIPP Cost Accumulation
07590 Misc General Expense	14220 Colorado PIPP Recoveries
07591 Supplies & Expense	14221 Myriant Lease Rec
09911 Reimbursements	27347 Hedging Open Positions
13900 Deferred Asset Projects	27401 Nymex Swaps-Open Po
13904 Goodwill	27403 Options-Open Positions
13921 TN Rate Case	27783 Rider Revenue Accrual
13931 Energy Efficiency Program	35101 Index Price Contracts-Nonaff
13941 Nashville NFL PSL Fee	35251 Fixed Price Futures
13942 Houston NFL PSL Fee	35261 Fixed Price Swaps Non-Aff
13944 Other Misc Def Dr - Misc	35262 Fixed Price Swaps Aff
13945 Stock Issuance Costs	35311 Storage Inv
14152 Goodwill - Citizens Aquisition	35361 Storage Swaps-NonAff
13953 Goodwill - Comfurt Gas	35362 Storage Swaps-Aff
13956 Line Pack	35561 Enhance Swaps-Nonaff
13957 Def Dr - Payroll Clearing	35702 Fixed Fees-Aff
13992 Deferred Retirement Costs	35801 Basis Swaps-Nonaff
13993 Pension Assets Noncurrent	35802 Basis Swaps-Aff
14000 MVG-Unbilled Jobbing Work	35901 MTM Reserve Overhead-Nonaff
14001 DSM Project - Ky	35902 MTM Reserve Overhead-Aff
14031 UCG Ks Capacity Rel Rev	35921 MTM Reserve NPV-Nonaff
14032 Colorado Rate Case	35922 MTM Reserve NPV-Aff
14087 PBR Recoveries	35931 MTM Reserve Credit-NonAff

Account: (Deferred Charges and Other Assets) – Balance Sheet

1890 - Unamortized loss on reacquired debt - The losses on long-term debt reacquired or redeemed.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13531 Fixed Rate due 2017	19107 Retirement Premium on NP Series T
13532 450MM 8.5% due Mar-19	19108 Retirement Premium on NP Series U
13533 4.00 percent Senior	19110 Retirement Premium
19100 Retirement of MVG Debt	19113 Retirement Premium on NP Series J
19105 Retirement Premium on NP Series Q	

Account: (Deferred Income Taxes) – Balance Sheet

1900 - Accumulated deferred income taxes -- For general accounting purposes, taxes that will not be fully reflected in the utility's determination of annual net income until subsequent years.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C221 Atmos Power Systems Inc
C020 Atmos Energy-Louisiana	C231 Atmos Pipeline & Storage LLC
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C234 Trans Louisiana Gas Storage
C070 Atmos Energy-Mississippi	C236 Atmos Gathering Company, LLC

C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C210 Blueflame Insurance Services, LTD
 C220 Atmos Energy Louisiana Industrial Gas

C301 Atmos Energy Services LLC
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc
 C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

05411 Meals and Entertainment
 14152 Goodwill
 28201 Accum Defer Fed Income
 28201 Federal - Other
 28206 Accum Defer State Inc Tax

Account: (Deferred Gas Costs) – Balance Sheet

1910 - Unrecovered purchased gas costs - Purchase gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedule on file with the Commission.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C220 Atmos Energy Louisiana Industrial Gas
 C303 Trans Louisiana Gas Pipeline
 C983 Atmos Storage (Elim)

Sub-Accounts enabled to use this account:

13707 VA WNA
 13710 PL Cost Recovery-Residential
 13711 PL Cost Recovery-Transport
 14031 UCG Ks Capacity Rel Rev
 14066 Kansas Hedging Program
 14084 Gas Purchases
 14087 PBR Recoveries
 14088 Recoveries
 14089 Unbilled Recoveries
 23116 Over/Under-Pr Yr
 27313 Exchange Gas
 27314 Pipeline Refunds
 27733 KS Ad Valorem Tax Refund
 29000 Unrealized Gas Cost

29002 MTM-Open Futures Contracts
 29003 Asset Management
 29005 Bad Debt Gas Cost
 29007 Margin Loss Recovery
 29011 Bad Debt Recovery
 29013 Asset Management-MS Valley Gas
 29014 Deferred APT Pipeli
 29015 Dallas Res & Comm B
 29016 Environs Res & Comm
 29017 Settled Cities Res
 29019 Environs Indust Bad Debt Gas Cost
 29020 Settled Cities Indu
 29021 Deferred Option Premiums

Account: (Common Stock) – Balance Sheet

2010 - Common stock issued - Common stock issued.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C070 Atmos Energy-Mississippi
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C301 Atmos Energy Services LLC

C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 Atmos Storage (Elim)
 C984 Atmos Energy Services (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Common Stock) – Balance Sheet

2020 - Common stock issued - Common stocks subscribed.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Additional Paid in Capital) – Balance Sheet

2070 - Premium on capital stock - The excess of the actual cash value of the consideration received on original issues of capital stock over the par or stated value and accrued dividends of such stock, together with assessments against stockholders representing payments required in excess of par or stated values.

Companies enabled to use this account:

C221 Atmos Power Systems Inc
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline
C306 Atmos Exploration & Production
C981 Atmos Energy Corporation Cons (Elim)
C983 Atmos Storage (Elim)
C984 Atmos Energy Services (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Additional Paid in Capital) – Balance Sheet

2110 - Miscellaneous paid-in capital - The balance of all other credits for paid in capital.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C234 Trans Louisiana Gas Storage
C020 Atmos Energy-Louisiana	C236 Atmos Gathering Company, LLC
C030 Atmos Energy-West Texas	C237 Phoenix Gas Gathering Company
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C302 Egasco
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C180 Atmos Pipeline - Texas	C981 Atmos Energy Corporation Cons (Elim)
C210 Blueflame Insurance Services, LTD	C982 Atmos Energy Company (BU Elim)
C220 Atmos Energy Louisiana Industrial Gas	C983 Atmos Storage (Elim)
C221 Atmos Power Systems Inc	C984 Atmos Energy Services (Elim)
C231 Atmos Pipeline & Storage LLC	C987 Other Operating Companies (Elim)
C232 UCG Storage	C989 Blueflame Insurance (Elim)
C233 WKG Storage	

Sub-Accounts enabled to use this account:

00000 Default	10238 Investment in Egasco LLC
10204 Investment in TLGP (Prev TLIG)	10242 Investment in Woodward Marketing LLC
10208 Inv/Assc-Aes Captl	10251 Non Qualified Stock
10210 Investment UCGS	10256 Restricted Stock Gr
10211 Investment in Atmos Power Systems (Pre.	10257 Restricted Stock Ac
10213 Inv in Nonregulated Shared Svc	10260 RSU Grant Value - L
10214 Investment in UC Propane	10261 RSU Accumulated Amo

10218	Investment in AEP-Atmos Exploration	10264	RSU Grant Value - MIP
10232	Investment in AEM-Atmos Energy Mark.	10265	RSU Accumulated Amort - MIP
10233	Investment in Atmos Pipeline & Storage I	10267	RSU Grant Value - LTIP PBDEU
10234	Investment in Enertrust Inc		

Account: (Additional Paid in Capital) – Balance Sheet

2140 – Capital stock expense - The amount of all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-State
C070	Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

27215	KY Utility School Tax
27206	Emp Local Tax-Accrual
27253	Sales Tax-Tupelo 6 1/4%

Account: (Accumulated Other Comprehensive Income) – Balance Sheet

2150 - Appropriated retained earnings - The amount of earned surplus which has been appropriated or set aside for specific purposes.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C210	Blueflame Insurance Services, LTD
C220	Atmos Energy Louisiana Industrial Gas
C232	UCG Storage
C303	Trans Louisiana Gas Pipeline
C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

20000	Accumulated Other Comprehensive Income	20104	OCI-Suntrust T Lock
20090	Blueflame OCI	20105	OCI-\$400M T Lock June 2011
20100	OCI CF Hedge Non-Aff	20107	OCI-\$350M T Lock Feb-13
20101	OCI CF Hedge Aff	20108	OCT 2014 Int rate swaps
20102	OCI-Other	20109	JUN 2017 Int rate swaps
20103	OCI-Scotland T lock	20111	MAR 2019 Int rate swaps

Account: (Retained Earnings) – Balance Sheet

2160 - Unappropriated retained earnings - The balances of unappropriated retained earnings arising from earnings of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C237	Phoenix Gas Gathering Company
C020	Atmos Energy-Louisiana	C240	Fort Necessity Gas Storage, LLC
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C323	Mississippi Wastewater

C210 Blueflame Insurance Services, LTD
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC

C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 Atmos Storage (Elim)
 C984 Atmos Energy Services (Elim)
 C987 Other Operating Companies (Elim)
 C989 Blueflame Insurance (Elim)
 C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000 Default

Account: (Retained Earnings) – Balance Sheet

2170 – **Reacquired capital stock** – The cost of capital stock actually issued by the utility and reacquired by it and not retired or canceled, except, however, stock which is held by trustees in sinking or other funds.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2210 – **Bonds** - The face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi
 C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2220 – **Reacquired bonds** - The face value of bonds actually issued or assumed by the utility and reacquired by it and not retired, or canceled.

Companies enabled to use this account:

C030 Atmos Energy-West Texas

Sub-Accounts enabled to use this account:

04802 PGA Recoverable Company Used Gas

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2240 - **Other long-term debt** - All long-term debt not otherwise provided for.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

20200	Med Term Notes	20233	Fixed Rate due 2017
20223	Debentures 6.75	20234	8.50 % Senior Notes
20231	4.95% Senior Notes due 2014	20235	5.50% Senior Notes due 2041
20232	5.95% Senior Notes due 2034	20236	4.15% Senior Notes due 2043

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2241 - Unamortized debt expense

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

13501	Med Terms Ser A-1	13532	450MM 8.5% due Mar-19
13521	150MM 6.75% due Jul-28	13534	400MM 5.5% due Jun-41
13530	200MM 5.95% due Oct-34	13535	500MM 4.15% due JAN-43
13531	250MM 6.35% due Jun-17	13536	750MM 4.125% due Oct-44
13537	500MM 3.000% due Jun-27	13538	200MM BBT 3 YR Term Loan

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2250 - Long Term Debt Premium- includes the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
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Sub-Accounts enabled to use this account:

13536	750MM 4.125% due Oct-44
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Account: (Long-Term Debt, including current maturities) – Balance Sheet

2260 - Unamortized discount on long-term debt - The excess of the face value of long-term debt securities over the cash value of consideration received related to the issue or assumption of all types and classes of debt.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
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Sub-Accounts enabled to use this account:

13521	Debentures 6.75 percent	13534	400MM 5.5% due Jun-41
13529	4.95 percent Senior notes due 2014	13535	500MM 4.15% due JAN 2043
13530	5.95 percent Senior notes due 2034	25123	Use Tax
13531	Fixed Rate due 2017	30166	5.5% Senior Notes disc
13532	8.50 percent Senior		

Account: (Other Current Liabilities) – Balance Sheet

2281 - Accumulated provision for property insurance – Amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
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C210 Blueflame Insurance Services, LTD
C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
28111 Property Insurance

Account: (Other Current Liabilities) – Balance Sheet

2282 - Accumulated provision for injuries and damages - Amounts charged to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property neither owned nor held under lease by the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C989	Blueflame Insurance (Elim)
C210	Blueflame Insurance Services, LTD		

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
28102 Workers' Comp-Ins Reserve

Account: (Other Current Liabilities) – Balance Sheet

2284 - Accumulated miscellaneous operating provisions - All operating provisions which are not provided for elsewhere.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28109 R&D Surcharge

Account: (Notes Payable) – Balance Sheet

2310 – Notes payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)
C312	Atmos Energy Holdings Inc		

Sub-Accounts enabled to use this account:

20605	N/P-ST Loan	20638	CP- Goldman Sachs
20609	Intercompany Borrowing	20639	CP- Goldman Sachs Discount
20627	Commercial Paper - ML	20640	CP- Morgan Stanley
20628	Commercial Paper - ML Disc	20641	CP- Morgan Stanley Discount

20632 Commercial Paper-Su
20633 Commercial Paper-Su
20634 CP-Wells Fargo
20635 CP-Wells Fargo Disc
20636 CP- Deutsche Bank
20637 CP- Deutsche Bank Discount

20642 CP- Royal Bank of Scotland
20643 CP- Royal Bank of Scotland Discount
21000 Net Payroll Accrual
21001 Current Liab-A/P Vouchers
24957 Line of Credit - AEH

Account: (Accounts Payable) – Balance Sheet

2320 - Accounts payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C231 Atmos Pipeline & Storage LLC
C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C233 WKG Storage
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	21054 Pretax Depdent Care Plan	21115 Other Payable
04834 Unbilled gas cost	21055 A/P Clearing/Suspense	21136 Aligne Accounts Payable
13090 Prepaid DOT Fee/Right-of-way	21059 Closed Assurant Gro	21170 Emp GVUL Investment
21000 Net Payroll Accrual	21060 GE FAMG-USP	21178 Health Spending Account
21001 Curr. Liab-A/P Vouchers	21061 GE FAMG-SAH	21250 A/P Brokerage Gas
21007 Emp Supp Life Ins	21062 GE FAMG-HP	21252 Borrowed Gas
21010 Emp Ad&D	21063 PT US Able ADD	21253 Accrued Gas Liability
21012 Emp Esop	21067 Fix6	21254 Tetco Cashout
21016 Emp Credit Union	21068 Auto Club	21305 Accrued Gas Payable
21017 Emp Union Dues	21069 Employee Direct Deposit	21306 RSP FACC Empr Payable
21018 Emp United Way	21076 OGLM	21307 Involuntary Deductions
21020 Federal PAC	21078 Emp voluntary deduction	23116 Over/Under-Pr Yr
21026 401K Match	21081 AEH Opt Emp Life	23500 Contract Retain
21028 Emp 401K Loan	21082 Med AEH Base Plan	23501 Customer Contributions
21029 Emp 401k	21083 Med AEH Buy-Up	23502 CO Low Income
21032 Empr Esop-Other Exp	21084 AEH Vision Plan	23512 Payable to Liberty
21033 Empr Esop	21085 AEH Dental Plan	24603 Other A/P-Def Cr CI Cur
21035 Empr Ltd Ins	21086 AEH 401K	24607 EY Atmos Audit 10-K ARS Fees
21036 Empr Basic Life	21087 AEH 401K Loan	24612 Other A/P-Uncashed Checks
21040 Empr Medical/Dental	21089 AEH FSA Medical	24613 Mailed Refunds
21043 Emp Medical Prem W/H	21091 AEH FSA DepCare	24618 Stocked Item PO Clearing
21045 Emp Dental Prem W/H	21092 AEH Pre Tax Colonial	24619 Non-Stocked Item PO Clearing
21047 Medical/Dental Clearing	21093 AEH Post Tax Colonial	24634 EY Interim Reviews 10-Q Fees
21048 Med/Dent-Oth Exp Pymt	21095 APB 10	24635 Internal Audit KPMG Service Fees
21049 PTO Accrual	21096 AEH 401k Match	24638 Deposits for Customer Assistance
21050 Accrued Payroll	21099 Conservation & Ener	24644 Atmos-Wrong Payee
21052 Vision Plan	21100 AEH 401k Safe Harbor	24646 BFI property insurance tax
21053 Pretax Flex Medical Plan	21101 Estimated Gas Cost	29021 Deferred Option Premiums

Account: (Accounts Payable) – Balance Sheet

2340 - Accounts payable to associated companies - Amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default
24957 Line of Credit – AEH

Account: (Customer Deposits) – Balance Sheet

2350 - Customer deposits - All amounts deposited with the utility by customers as security for the payment of bills.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

23501 Customer Contributions
25000 Customer Deposits- Active
25001 Customer Deposits-Non CIS

Account: (Other Current Liabilities) – Balance Sheet

2360 - Taxes accrued - The amount of taxes accrued during the accounting period.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C234 Trans Louisiana Gas Storage
C020 Atmos Energy-Louisiana	C236 Atmos Gathering Company, LLC
C030 Atmos Energy-West Texas	C237 Phoenix Gas Gathering Company
C050 Atmos Energy-KY/Mid-States	C240 Fort Necessity Gas Storage, LLC
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 Atmos Storage (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000 Default	25144 Severance Tax
25102 Empr Fica-Accrual	25179 OH Commerical Activity

25104	Empr Futa-Accrual	25201	Ad Valorem Tax
25107	State Unemployment Tax	26501	Federal Income Tax
25113	La Superv & Inspect Tax	26502	Fed Inc Tax-Prior Year
25114	State Franchise Tax Accrl	26503	State Income Tax
25115	Permit Fees	26504	Federal Tax Interest
25116	Gross Receipts Tax	26505	State Tax Interest
25123	TN Use Tax	26506	Fin 48 Liability
25142	Tx Gas Transportation Tax	27202	Sales Tax

Account: (Other Current Liabilities) – Balance Sheet

2370 - Interest accrued - The amount of interest accrued but not matured on all liabilities of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

26628	UCG - Mtn 95-1	26655	Int-4.15% Senior Notes due 2043
26631	Int Accr-Deb. 6.75	26906	Accrued Bank LC Fees
26647	Int-4.95 % Senior Notes due 2014	26908	Int Accr - New ST loan
26648	Int-5.95 % Senior Notes due 2034	26916	Commit Fees-Amarillo NB
26652	Fixed Rate due 2017	26918	Commit Fees-Nations
26653	Int-8.50 % Senior N	26919	Int On Customer Deposits
26654	Int-5.50% Senior Notes due 2041	26922	Int On Non-CIS Depo

Account: (Dividends Declared) – Balance Sheet

2380 - Dividends declared - The amount of dividends which have been declared but not paid.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
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Sub-Accounts enabled to use this account:

00000	Default
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Account: (Accounts Payable) – Balance Sheet

2410 - Tax collections payable - The amount of taxes collected by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

07590 Misc General Expense	27238 Georgia State Sales Tax
27201 Emp Fica-Accrual	27239 Indiana State Sales Tax
27202 Sales Tax	27240 Illinois State Sales Tax
27204 Emp Fit-Accrual	27242 Mississippi State Sales Tax
27205 Emp Sit-Accrual	27243 Missouri State Sales Tax
27206 Emp Local Tax-Accrual	27245 Oklahoma State Sales Tax
27208 Emp Co Local Tax-Accrual	27252 Tennessee Sales Tax Collected
27209 City Franchise Tax	27253 Sales Tax-Tupelo 6 1/4%
27210 State Sales Tax	27259 Ohio State Sales Tax
27211 County Sales Tax	27262 Kansas State Sales Tax
27212 City Sales Tax	27263 Louisiana Pipeline & Safety Fees
27213 Texas State & City Sales Tax	27264 Texas Pipeline & Safety Fees
27214 KY State Sales Tax	27265 Jefferson Parish Permit Fees
27215 KY Utility School Tax	27266 Huntsville Alabama Licence Tax
27217 Iowa Sales Tax	27267 Indiana Utility Receipt Tax
27218 Alabama Sales Tax	27269 State-Gross Production
27222 Gross Receipts	27270 3rd Party Transport Tax Estima
27223 Consumer Tax	27273 KY School Tax
27233 LA State Sales Tax-Code 1	27276 IL Severance Tax
27235 WKG County-School Taxes	27277 KY Severance Tax
27236 Arkansas State Sales Tax	27279 VA State Tax

Account: (Other Current Liabilities) – Balance Sheet

2420 - Miscellaneous current and accrued liabilities - The amount of all other current and accrued liabilities not provided for elsewhere.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C020 Atmos Energy-Louisiana	C221 Atmos Power Systems Inc
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C312 Atmos Energy Holdings Inc
C070 Atmos Energy-Mississippi	C987 Other Operating Companies (Elim)
C080 Atmos Energy-Mid-Tex	C989 Blueflame Insurance (Elim)
C180 Atmos Pipeline - Texas	

Sub-Accounts enabled to use this account:

00000 Default	27387 Storage Imbalance
13403 Exchange Gas	27401 Nymex Swaps-Open Po
21099 Conservation & Energy Eff (Rider CEE)	27404 Nymex Swaps-Closed
24612 Other A/P-Uncashed Checks	27406 Options-Closed Positions
27253 Sales Tax-Tupelo 6 1/4%	27413 Texas Gas Transmission
27307 Performance Plan	27417 Reserve for Interim Rates
27313 Exchange Gas	27703 Other
27314 Pipeline Refunds	27714 Deferred Revenue-Nonaff
27318 Fas 106/OPEB Accrual	35101 Index Price Contracts-Nonaff
27325 Employee Flexible Comp Plan	35105 Genl Feed Adjustment
27339 Inc Tax Pay Future Rates	35251 Fixed Price Futures
27342 Accr Liab 401K Propane	35261 Fixed Price Swaps Non-Aff
27346 Gas Research Institute	35262 Fixed Price Swaps Aff
27347 Hedging Open Positions	35311 Storage Inv
27349 WM Performance Plan	35351 Storage Futures
27350 PBR Savings Reserve	35361 Storage Swaps-NonAff

27351	Customer Billing Accrual	35362	Storage Swaps-Aff
27352	Automated Meter Reading credits	35381	Fair Value Hedge In
27353	Deferred Billing AR	35561	Enhance Swaps-Nonaff
27354	Leased Gas District	35563	Enhance Basis
27357	Deposit for future	35702	Fixed Fees-Aff
27364	Gas Imbalance Payable	35704	Fixed Fee Options-Affiliate
27365	Unbilled Financial Settlement-WMLLC	35801	Basis Swaps-Nonaff
27368	Def Staley Lease IC-Curr	35802	Basis Swaps-Aff
27384	Texas Gas Imbalance	35921	MTM Reserve NPV-Nonaff
27385	MVG - Unfunded deferred comp	35922	MTM Reserve NPV-Aff
27386	Misc	35931	MTM Reserve Credit-NonAff

Account: (Other Current Liabilities) – Balance Sheet

2430 - Obligations under capital leases - The portion due within one year, of the obligations recorded for the amounts applicable to leased property.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

00000 Default

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2520 - Customer advances for construction - Advances by customers for construction which are to be refunded either wholly or in part.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C060	Atmos Energy-Colorado-Kansas
C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

27341 Cust Adv for Construction

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2530 - Other deferred credits - Advance billings and receipts and other deferred credit items not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C312	Atmos Energy Holdings Inc
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C180	Atmos Pipeline - Texas	C982	Atmos Energy Company (BU Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	27742	Def Staley Lease IC - LT	27780	Plano Lease Level
13707	VA WNA	27743	FAS 106/OPEB - MVG	27781	Poydras Lease leveling

13735	KS WNA	27748	Gross up- CIAC	27782	TO STAFF DR NO. 1-08 Surcharges on steel svc line replace
13741	CO DSM	27749	FAS 106 Ret. Life Ins. Pre.	27783	Rider Revenue Accrual
13744	KS WNA Recovery	27750	MVG medical subsidy	27785	Columbia Lease Leveling
14001	Conservation Project Cost	27751	Medicare Advantage	27786	Meeker Lease Leveling
14135	Conservation Project Recoveries	27752	LT Fin 48 Liability	27787	Tower Lease Leveling
14220	Colorado PIPP Recoveries	27753	McKinney Lease Leve	27788	Burnet, TX Lease Leveling
27347	Hedging Open Positions	27754	Olathe Lease Leveli	27789	Houston-Granite Lease Leveling
27401	Nymex Swaps-Open Po	27755	Canyon Dr Lease Lev	27790	Franklin Lease Leveling-Riverside 12
27703	Other	27756	Mid-Tex Lease Level	29021	Deferred Option Premiums
27706	Fas 106/OPEB	27757	Louisville Lease Le	35101	Index Price Contracts-Nonaff
27707	Directors' Def Comp	27759	Mid-Tex Lincoln Lea	35261	Fixed Price Swaps Non-Aff
27709	Fas106-Veba Trust/Admin	27760	Midland Lease Level	35262	Fixed Price Swaps Aff
27710	Fas 106 - Veba Trust	27761	Austin Lease Leveli	35311	Storage Inv
27712	Deferred Retirement Costs	27762	SS Lincoln Lease Level	35361	Storage Swaps-NonAff
27713	Dir Retirement Plan Accr	27763	Franklin Lease Leveling	35362	Storage Swaps-Aff
27714	Deferred Revenue-Nonaff	27770	Sugarcube Denver Le	35561	Enhance Swaps-Nonaff
27725	Income Tax Recover Future	27771	Greeley Lease Level	35563	Enhance Basis
27728	FAS 106 Prem. Incurred	27772	Bristol Lease Level	35704	Fixed Fee Options-Affiliate
27729	FAS 106 Claims Incurred	27774	Franklin Lease Level	35801	Basis Swaps-Nonaff
27730	FAS 106 Premiums W/H	27775	Franklin Lease Level	35802	Basis Swaps-Aff
27731	FAS 106 Admin Fees	27777	Mayfield Lease Level	35921	MTM Reserve NPV-Nonaff
27736	Durango Sublease Deposit	27778	Bowling Green Lease	35922	MTM Reserve NPV-Aff
27737	Accrued Int. on COLI Pol.	27779	Owensboro Lease Level		

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2540 - Other regulatory liabilities - The amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C080	Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

13707	VA WNA	13756	FAS 87 Reg Asset
13710	PL Cost Recovery-Residential	13757	FAS 106 Reg Asset
13711	PL Cost Recovery-Transport	23116	Over/Under-Pr Yr
13735	KS WNA	27339	Inc Tax Pay Future Rates
13741	CO DSM	27908	Virginia SAVE
13744	KS WNA Recovery		

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2550 - Accumulated deferred investment tax credits - All investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28001 Deferred Itc – Federal

Account: (Deferred Income Taxes) – Balance Sheet

2820 - Accumulated deferred income taxes—Other property - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C233 WKG Storage
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C237 Phoenix Gas Gathering Company
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C987 Other Operating Companies (Elim)
C232 UCG Storage	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

28001 Ot - Deferred Itc - Federal
28201 Accum Defer Fed Income
28204 Federal - Other
28206 Accum Defer State Inc Tax

Account: (Deferred Income Taxes) – Balance Sheet

2830 - Accumulated deferred income taxes—Other. - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C237 Phoenix Gas Gathering Company
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C987 Other Operating Companies (Elim)
C231 Atmos Pipeline & Storage LLC	

Sub-Accounts enabled to use this account:

28201 Accum Defer Fed Income
28204 Federal - Other
28206 Accum Defer State Inc Tax

Account: (Extraordinary Items) – Balance Sheet

4350 – Extraordinary deductions – Amounts associated with unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04582 Building Maintenance

Account: (Dividends) – Balance Sheet

4380 - Dividends declared—common stock - Amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas
C221 Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

30122 Div-Common Stock
30123 NonCash-PB-Stock Dividend
30164 Common stock - Cash equivalent

Income Statement Accounts:

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4030 - Depreciation expense - The amount of depreciation expense for all classes of depreciable gas plant in service.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	30031	Vehicle Depreciation
02002	Material Cost - Major Items	30032	Vehicle Depreciation Capitalized
03001	Vehicle Depreciation Capitalized	30041	Heavy Equipment Depreciation
07600	CWIP Accruals	30042	Heavy Equipment Depreciation Capitalized
07602	Depreciation Cap Accrual	30051	Stores Depreciation
09195	Use only for HR exp default	30052	Stores Depreciation Capitalized
09344	Depr & Taxes Other Expense	30061	Tools & Shop Depreciation
09345	Taxes Other Than Inc Tax	30062	Tools & Shop Depreciation Capitalized
10003	Ng - Storage Plant	30071	Lab Depreciation
10008	General Plant	30072	Lab Depreciation Capitalized
11313	Misc - Cleared Currently	30075	West Tex Reg Asset
30002	Depr Exp-Natural Gas Prod	40001	Billed to West Tex Div
30003	Depr Exp-Underground Storage	40002	Billed to CO/KS Div
30004	Depr Exp-Transmission Plant	40003	Billed to LA Div
30005	Depr Exp-Distribution Plant	40004	Billed to Mid St Div
30007	Depr Exp-General Plant	40007	Billed to Nonutilities
30008	Depr Exp-Credits-Other Accounts	40008	Billed to Mid-Tex Div
30010	Amort-Lease Improvements	40009	Billed to MS Div
30011	Amort Util/Plant Acq Adj	40010	Billed to Atmos Pipeline Div
30013	Depreciation-Building	41124	Billing for Taxes Other and Depr
30014	Depreciation-Office furniture	41129	Billing for CSC Depr & Taxes Other
30015	Depreciation-Comm Equip	41130	Billing for SS Depr & Taxes Other

Account: (Depreciation and Amortization) – Income Statement

404.1 – Amortization and depletion of producing natural gas land and land rights - The charges for amortization and depletion of producing natural gas land and land rights.

Companies enabled to use this account:

C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

404.2 – Amortization of underground storage land and land rights - The charges for amortization of land and land rights of underground storage projects for natural gas.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

404.3 - Amortization of other limited-term gas plant - Amortization charges applicable to amounts included in the gas plant accounts for limited-term franchises, licenses, patent rights limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

09195 Use only for HR exp default
09344 Depr & Taxes Other Expense
30005 Depr Exp-Distribution Plant
30007 Depr Exp-General Plant
30010 Amort-Lease Improvements
30011 Amort Util/Plant Acq Adj
30021 Customer Contracts - Amort

Account: (Depreciation and Amortization) – Income Statement

4050 - Amortization of other gas plant - Charges for amortization of intangible or other gas utility plant, which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30003 Depr Exp-Underground Storage
30004 Depr Exp-Transmission Plant
30005 Depr Exp-Distribution Plant
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

4060 - Amortization of gas plant acquisition adjustments - Amounts includible in operating expenses for the purpose of providing for the extinguishment of the amount in account 1140 - Gas Plant Acquisition Adjustments.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

09195 Use only for HR exp default
09344 Depr & Taxes Other Expense
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

407.1 - Amortization of property losses, unrecovered plant and regulatory study costs – Amortization of charges associated with Account 182.1 - Extraordinary Property Losses and Account 182.2 - Unrecovered Plant and Regulatory Study Costs.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30011 Amort Util/Plant Acq Adj

Account: (Others Income) – Income Statement

407.3 - Regulatory debits - To record regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C060 Atmos Energy-Colorado-Kansas
C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C080 Atmos Energy-Mid-Tex
C050 Atmos Energy-KY/Mid-States	C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30023 Amortization of FAS109 Regulatory Items	40008 Billed to Mid-Tex Div
30025 Rate Case Expenses (GUD 10132)	40009 Billed to MS Div
40001 Billed to West Tex Div	40010 Billed to Atmos Pipeline Div
40002 Billed to CO/KS Div	41134 Billed from BTL SS
40003 Billed to LA Div	41136 Billed from BTL HQ
40004 Billed to Mid St Div	41137 Billed from BTL State

Account: (Others Income) – Income Statement

407.4 Regulatory credits – To establish regulatory assets.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C060	Atmos Energy-Colorado-Kansas
C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default	40008	Billed to Mid-Tex Div
30023	Amortization of FAS109 Regulatory Items	40009	Billed to MS Div
40001	Billed to West Tex Div	40010	Billed to Atmos Pipeline Div
40002	Billed to CO/KS Div	41134	Billed from BTL SS
40003	Billed to LA Div	41136	Billed from BTL HQ
40004	Billed to Mid St Div	41137	Billed from BTL State

Account: (Taxes other than Income Taxes) – Income Statement

408.1 - Taxes other than income taxes, utility operating income - Taxes other than income taxes which relate to utility operating income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C983	Atmos Storage (Elim)
		C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	30107	City Franchise
01200	Other Benefits Load	30108	Dot Transmission User Tax
01201	Other Benefits Variance	30109	State Gross Receipts
01210	Fica Load	30110	State Gas Transportation
01211	Futa Load	30112	Public Serv Comm Assesmnt
01212	Suta Load	30113	Ill Energy Assist Tax Exp
01213	Fica Load Accrual	30118	Penalty - Interest
01214	Futa Load Accrual	30157	Int on Taxes
01215	Suta Load Accrual	30170	CP- Deutsche Bank Int Exp
01219	Kentucky Local Tax	40001	Billed to West Tex Div
01220	Denver City Tax Load	40002	Billed to CO/KS Div
01256	Payroll Tax Projects	40003	Billed to LA Div
01290	Benefit Load Projects	40004	Billed to Mid St Div
09195	Use only for HR exp default	40007	Billed to Nonutilities
09344	Depr & Taxes Other Expense	40008	Billed to Mid-Tex Div
09345	Taxes Other Than Inc Tax	40009	Billed to MS Div
30101	Ad Valorem - Accrual	40010	Billed to Atmos Pipeline Div
30102	Taxes Property And Other	41124	Billing for Taxes Other and Depr

30103 Occupational Licenses
 30104 State Supv & Inspection
 30105 Corp/State Franchise Tax

41129 Billing for CSC Depr & Taxes Other
 41130 Billing for SS Depr & Taxes Other

Account: (Income Taxes) – Income Statement

409.1 - Income taxes, utility operating income - Amount of those local, state and federal income taxes which relate to utility operating income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C240	Fort Necessity Gas Storage, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C233	WKG Storage	C987	Other Operating Companies (Elim)
		C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000 Default
 09195 Use only for HR exp default
 30201 Federal Income Taxes
 30202 State Income Taxes
 30205 FIN48 Federal Tax

Account: (Income Taxes) – Income Statement

409.3 – Income taxes, extraordinary items - Amount of those local, state and federal income taxes (both positive and negative), which relate to Extraordinary Items.

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Income Taxes) – Income Statement

410.1 - Provision for deferred income taxes, utility operating income - Amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C210 Blueflame Insurance Services, LTD
C220 Atmos Energy Louisiana Industrial Gas
C221 Atmos Power Systems Inc
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage

C303 Trans Louisiana Gas Pipeline
C306 Atmos Exploration & Production
C312 Atmos Energy Holdings Inc
C981 Atmos Energy Corporation Cons (Elim)
C982 Atmos Energy Company (BU Elim)
C987 Other Operating Companies (Elim)
C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

27201 Emp Fica-Accrual
28201 Accum Defer Fed Income
28206 Accum Defer State Inc Tax
30201 Federal Income Taxes
30202 State Income Taxes

Account: (Investment Tax Credits) – Income Statement

411.4 - Investment tax credit adjustments, utility operations - Amount of those investment tax credit adjustments related to property used in Utility Operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

30201 Federal Income Taxes

Account: (Others Income) – Income Statement

4150 - Revenues from merchandising, jobbing and contract work - Revenues derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C302 Egasco
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C306 Atmos Exploration & Production
C180 Atmos Pipeline - Texas	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	40004 Billed to Mid St Div
30301 MJC Warranty Revenues	40008 Billed to Mid-Tex Div
30303 Gross Sales - Merchandising	40009 Billed to MS Div
30306 Mjc Revenues - Yardlines	40010 Billed to Atmos Pipeline Div
40001 Billed to West Tex Div	41134 Billed from BTL SS
40002 Billed to CO/KS Div	41136 Billed from BTL HQ
40003 Billed to LA Div	41137 Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

4160 - Costs and expenses of merchandising, jobbing and contract work – Expenses derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

00000 Default	05411 Meals & Entertainment
01000 Non-project Labor	05412 Spousal & Dependent Travel
01006 O&M Project Labor and Contra	05413 Transportation
01008 Expense Labor Accrual	05414 Lodging
01200 Other Benefits Load	05415 Membership Fees
01221 Workers Comp Benefits Load	05417 Club Dues - Deductible
02001 Inventory Materials	05418 Settlement
02002 Material Cost - Major Items	05419 Misc Employee Expense
02003 Material Cost - Other	06111 Contract Labor
02004 Warehouse Loading Charge	06112 Collection Fees
02005 Non-Inventory Supplies	06121 Legal
02006 Purchasing Card Charges	07499 Misc Employee Welfare Exp
03004 Vehicle Expense	07590 Misc General Expense
04001 Safety,Newspaper	07591 Supplies & Expense
04017 Promo Sales, Consumer Rel	09927 Cust Uncol Acct-Write Off
04018 Safety	09999 SSU Allocation
04021 Promo Other,Misc	30403 Cost Of Yardlines
04022 Promo Sales, Misc	30411 Costs from EDS field
04040 Community Rel&Trade Shows	30412 Costs from Barnsley field
04044 Advertising	40001 Billed to West Tex Div
04046 Cust Relations & Assist	40002 Billed to CO/KS Div
04070 Insurance-Other	40003 Billed to LA Div
04121 Inv Relations/Bnkg Inst	40004 Billed to Mid St Div
04302 Heavy Equipment	40008 Billed to Mid-Tex Div
04582 Building Maintenance	40009 Billed to MS Div
04590 Utilities	40010 Billed to Atmos Pipeline Div
04799 Compressor Repairs/Maint	41134 Billed from BTL SS
05111 Postage/Delivery Services	41134 Billed from BTL SS
05310 Monthly Lines and service	41136 Billed from BTL HQ
05312 Long Distance	41137 Billed from BTL State
05364 Cellular, radio, pager charges	

Account: (Others Income) – Income Statement

4170 - Revenues from nonutility operations - Revenues and expenses applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

C302 Egasco
C306 Atmos Exploration & Production
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default	40004	Billed to Mid St Div
09195	Use only for HR exp default	40008	Billed to Mid-Tex Div
30526	Misc Other Revenue	40009	Billed to MS Div
30543	Other Misc	40010	Billed to Atmos Pipeline Div
30554	Retail Ventures Allocation	41134	Billed from BTL SS
40001	Billed to West Tex Div	41136	Billed from BTL HQ
40002	Billed to CO/KS Div	41137	Billed from BTL State
40003	Billed to LA Div		

Account: (Interest Income) – Income Statement

4190 - Interest and dividend income - Interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets along with dividends on stocks of other companies. This account may include the pro rata amount necessary to extinguish the difference between the cost to the utility and the face value of interest-bearing securities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31149	Interest Income
07590	Misc General Expense	40001	Billed to West Tex Div
09195	Use only for HR exp default	40002	Billed to CO/KS Div
30601	Int & Div Inc-Other Inv	40003	Billed to LA Div
30602	Int & Div Inc-Temp Cash I	40004	Billed to Mid St Div
30603	Int & Div Incom-Non Oper	40008	Billed to Mid-Tex Div
30604	Int & Div Incom-Misc	40009	Billed to MS Div
30606	Misc Non-Operating Income	40010	Billed to Atmos Pipeline Div
30608	Invest Income-Tax Free	41134	Billed from BTL SS
30609	Int & Div Inc-Alloc	41136	Billed from BTL HQ
30612	Int & Div Inc-Interco	41137	Billed from BTL State
30625	CIAC Gross-Up Amort		

Account: (Interest Income) – Income Statement

4191 - Allowance for other funds used during construction – Concurrent credits for allowance for other funds used during construction.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline – Texas

Sub-Accounts enabled to use this account:

09195 Use only for HR exp default
40001 Billed to West Tex Div
40002 Billed to CO/KS Div
40003 Billed to LA Div
40004 Billed to Mid St Div
40008 Billed to Mid-Tex Div
40009 Billed to MS Div
40010 Billed to Atmos Pipeline Div
41134 Billed from BTL SS
41136 Billed from BTL HQ
41137 Billed from BTL State

Account: (PBR) – Income Statement

4210 - Miscellaneous nonoperating income - Revenue and expense items except taxes properly includible in the income account and not provided for elsewhere.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC (Previous Inc)
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 Atmos Storage (Elim)
	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	35375 Realized Gains on Storage
06111 Contract Labor	35376 Storage demand fees
09195 Use only for HR exp default	40001 Billed to West Tex Div
30554 Retail Ventures Allocation	40002 Billed to CO/KS Div
30603 Int & Div Income-Non Operation	40003 Billed to LA Div
30604 Int & Div Income-Misc	40004 Billed to Mid St Div
30606 Misc Non-Operating Income	40008 Billed to Mid-Tex Div
30607 Incentive Rates Income	40009 Billed to MS Div
30608 Invest Income-Tax Free	40010 Billed to Atmos Pipeline Div

30611 Misc Operating Income
 31132 Realized Enhancement
 35311 Storage Inv
 35351 Storage Futures

41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Others Income) – Income Statement

421.1 - Gain on disposition of property - The gain on the sale, conveyance, exchange or transfer of utility or other property to another. Income taxes on gains recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C221 Atmos Power Systems Inc
 C236 Atmos Gathering Company, LLC
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

00000 Default
 30543 Other Misc
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div
 40004 Billed to Mid St Div

40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

421.2 - Loss on disposition of property - The loss on the sale, conveyance, exchange or transfer of utility or other property to another. The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C232 UCG Storage
 C236 Atmos Gathering Company, LLC
 C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000 Default
 30543 Other Misc
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div
 40004 Billed to Mid St Div

40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Depreciation and Amortization) – Income Statement

4250 - Miscellaneous amortization – The amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C301 Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

01201 Other Benefits Variance
05111 Postage/Delivery Services
05411 Meals and Entertainment
07590 Misc General Expense

Account: (Donations) – Income Statement

426.1 – Donations - All payments or donations for charitable, social or community welfare purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

00000 Default	30710 Youth Clubs & Centers
02005 Non-Inventory Supplies	30711 Heat Help Assist. Program
03004 Vehicle Expense	30713 American Red Cross
04040 Community Rel&Trade Shows	30736 Community Welfare
04046 Customer Relations & Assist	30740 Misc Income Deductions
04146 Public Relations	30743 Entertainment & Sports Events
05411 Meals and Entertainment	40001 Billed to West Tex Div
05415 Membership Fees	40002 Billed to CO/KS Div
05417 Club Dues - Deductible	40003 Billed to LA Div
07510 Association Dues	40004 Billed to Mid St Div
07520 Donations	40008 Billed to Mid-Tex Div
07590 Misc General Expense	40009 Billed to MS Div
30702 Education	40010 Billed to Atmos Pipeline Div
30703 United Way Agencies	41134 Billed from BTL SS
30705 Health	41136 Billed from BTL HQ
30706 Museums & Arts	41137 Billed from BTL State
30709 Salvation Army	

Account: (Other Non-Operating Expenses) – Income Statement

426.3 – Penalties - Payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
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C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

07590 Misc General Expense	40003 Billed to LA Div
07590 Misc General Expense	40004 Billed to Mid St Div
30110 State Gas Transportation	40008 Billed to Mid-Tex Div
30118 Penalty - Interest	40009 Billed to MS Div
30157 Int on Taxes	40010 Billed to Atmos Pipeline Div
30743 Entertainment & Sports Events	41134 Billed from BTL SS
40001 Billed to West Tex Div	41136 Billed from BTL HQ
40002 Billed to CO/KS Div	41137 Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

426.4 - Expenditures for certain civic, political and related activities - Expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances or approval, modification, or revocation of franchises.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas
C302 Egasco

Sub-Accounts enabled to use this account:

00000 Default	05424 Books & Manuals
01000 Non-project Labor	06111 Contract Labor
01008 Expense Labor Accrual	07452 Variable Pay & Mgmt Incentive Plans
01200 Benefits Load	07456 Restricted Stock -Long Term Incentiv
01201 Other Benefits Variance	07457 Restricted Stock - Management Incent
01202 Pension Benefits Load	07458 Restricted Stock - Long Term Incenti
01203 OPEB Benefits Load	07460 RSU-Long Term Incentive Plan - Time
01221 Worker's Comp Insurance	07463 RSU-Management Incentive Plan
01251 Medical Benefits Load	07499 Misc Employee Welfare Exp
01257 ESOP Benefits Load	07520 Donations
01260 HSA Benefits Load	07590 Misc General Expense
01263 RSP FACC Benefits Load	09195 Use only for HR exp default
01266 Life Benefits Load	09999 SSU Allocation
01269 LTD Benefits Load	30702 Education
01290 Other Benefits Projects	30703 United Way Agencies
04040 Community Rel&Trade Shows	30705 Health
04581 Building Lease/Rents	30706 Operation supervi - Museums & Arts
04592 Misc Rents	30710 Youth Clubs & Centers
05010 Office Supplies	30736 Community Welfare
05111 Postage/Delivery Services	30737 Political Activities
05312 Long Distance	30740 Misc Income Deductions
05316 Telecom Maintenance & Repair	30742 Membership/Club Dues
05331 WAN/LAN/Internet Service	30743 Sports Events
05364 Cellular, radio, pager charges	40001 Billed to West Tex Div

05377	Cell phone equipment and accessories	40002	Billed to CO/KS Div
05411	Meals & Entertainment	40003	Billed to LA Div
05412	Spousal & Dependent Travel	40004	Billed to Mid St Div
05413	Transportation	40008	Billed to Mid-Tex Div
05414	Lodging	40009	Billed to MS Div
05415	Membership Fees	40010	Billed to Atmos Pipeline Div
05416	Club Dues - Nondeductible	41106	Billed from Govt Affairs
05417	Club Dues - Deductible	41134	Billed from BTL SS
05419	Misc Employee Expense	41136	Billed from BTL HQ
05420	Employee Development	41137	Billed from BTL State
05421	Training		

Account: (Other Non-Operating Expenses) – Income Statement

426.5 - Other deductions - Other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

00000	Default	04111	Director's Fees	06121	Legal
01000	Non-project Labor	04112	Board Meeting Expenses	07421	Service Awards
01001	Capital Labor	04145	Printing/Slides/Graphics	07443	Uniforms
01002	Capital Labor Contra	04146	Public Relations	07449	Non-Qual Retirement Exp
01006	O&M Project Labor and Contra	04212	IT Equipment	07490	SERP Capitalized
01008	Expense Labor Accrual	04302	Heavy Equipment	07499	Misc Employee Welfare Exp
01200	Other Benefits Load	04306	Parts	07510	Association Dues
01202	Pension Benefits Load	04581	Building Lease/Rents	07520	Donations
01203	OPEB Benefits Load	04582	Building Maintenance	07590	Misc General Expense
01221	Workers Comp Benefits Load	04592	Misc Rents	09195	Use only for HR exp default
01251	Medical Benefits Load	05010	Office Supplies	09999	SSU Allocation
01257	ESOP Benefits Load	05111	Postage/Delivery Services	30702	Education
01260	HSA Benefits Load	05312	Long Distance	30703	United Way Agencies
01263	RSP FACC Benefits Load	05364	Cellular, radio, pager charges	30705	Health
01266	Life Benefits Load	05376	Cell service for MDT's, PC's, SCADA	30706	Museums & Arts
01269	LTD Benefits Load	05377	Cell phone equipment and accessories	30709	Salvation Army
01290	Other Benefits Projects	05411	Meals & Entertainment	30710	Youth Clubs & Centers
02001	Inventory Materials	05412	Spousal & Dependent Travel	30736	Community Welfare
02002	Material Cost - Major Items	05413	Transportation	30740	Misc Income Deductions
02004	Warehouse Loading Charge	05414	Lodging	30742	Membership/Club Dues
02005	Non-Inventory Supplies	05415	Membership Fees	30743	Sports Events
02006	Purchasing Card Charges	05416	Club Dues - Nondeductible	40001	Billed to West Tex Div
03004	Vehicle Expense	05417	Club Dues - Deductible	40002	Billed to CO/KS Div
04001	Safety, Newspaper	05419	Misc Employee Expense	40003	Billed to LA Div
04018	Safety	05420	Employee Development	40004	Billed to Mid St Div
04021	Promo Other, Misc	05421	Training	40007	Billed to Nonutilities

04030	Energy Efficiency - Residential	05424	Books & Manuals	40008	TG STAFF DR NG-1-08 Billed to Mid-Tex Div
04040	Community Rel&Trade Shows	05425	Regulatory Compliance Training	40009	Billed to MS Div
04044	Advertising	05427	Technical (Job Skills) Training	40010	Billed to Atmos Pipeline Div
04046	Cust Relations & Assist	05428	Computer Skills & Systems Training	41134	Billed from BTL SS
04065	Offsite Storage	06111	Contract Labor	41136	Billed from BTL HQ
04070	Insurance-Other	06116	Bill Print Fees	41137	Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

4270 - Interest on long-term debt - The amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 221, Bonds, or account 224, Other Long-Term Debt. This account shall also be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	Atmos Storage (Elim)
C231	Atmos Pipeline & Storage LLC	C987	Other Operating Companies (Elim)
C232	UCG Storage		

Sub-Accounts enabled to use this account:

00000	Default	30940	LTD-8.50 % Senior N
09195	Use only for HR exp default	30941	LTD-5.50% Sr Notes due 2041
30130	Deferred Interest Infrastructure	30942	LTD-4.15% Sr Notes due 2043
30910	10 percent Note Payable	40001	Billed to West Tex Div
30918	UCG - Mtn 95-1	40002	Billed to CO/KS Div
30921	Debentures 6.75 percent	40003	Billed to LA Div
30926	LTD-Leasing	40004	Billed to Mid St Div
30928	LTD- 7.375 % Senior Notes	40008	Billed to Mid-Tex Div
30930	Int-5.125 % Senior Notes	40009	Billed to MS Div
30935	LTD-4.95 % Senior Notes due 2014	40010	Billed to Atmos Pipeline Div
30936	LTD-5.95 % Senior Notes due 2034	41134	Billed from BTL SS
30937	LTD-Rate Lock	41136	Billed from BTL HQ
30939	Fixed rate due 2017	41137	Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

4280 - Amortization of debt discount and expense - The amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense, and 226, Unamortized Discount on Long-Term Debt—Debit. This account shall also be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default	30167	4.15% Senior Notes discount
09195	Use only for HR exp default	40001	Billed to West Tex Div
30129	Int On S/T Loan-Misc	40002	Billed to CO/KS Div
30130	Deferred Interest Infrastructure	40003	Billed to LA Div
30131	5.125% Senior Notes discount	40004	Billed to Mid St Div
30132	1St Mortg Bonds Series I	40008	Billed to Mid-Tex Div
30134	Debentures 6.75 percent	40009	Billed to MS Div
30159	Debt expense on Mid-Tex LTD	40010	Billed to Atmos Pipeline Div
30161	6.35% Note Amortiza	41134	Billed from BTL SS
30163	8.50% Senior Notes	41136	Billed from BTL HQ
30166	5.5% Senior Notes disc	41137	Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

428.1 - Amortization of loss on reacquired debt - The amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30131	5.125% Senior Notes discount	40003	Billed to LA Div
30160	FMB Early Retirement Premium	40004	Billed to Mid St Div
30161	6.35% Note Amortiza	40008	Billed to Mid-Tex Div
30163	8.50% Senior Notes disc	40009	Billed to MS Div
30167	4.15% Senior Notes discount	40010	Billed to Atmos Pipeline Div
30706	Museums & Arts	41134	Billed from BTL SS
40001	Billed to West Tex Div	41136	Billed from BTL HQ
40002	Billed to CO/KS Div	41137	Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

4290 - Amortization of premium on debt – This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charge concurrently to account 225, Unamortized Premium on Long-Term Debt. This account shall be so kept or supported ss to show the premium on each class and series of long-term debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30168	4,125 Senior Notes disc	40008	Billed to Mid-Tex Div
40001	Billed to West Tex Div	40009	Billed to MS Div
40002	Billed to CO/KS Div	40010	Billed to Atmos Pipeline Div
40003	Billed to LA Div	41134	Billed from BTL SS
40004	Billed to Mid St Div		

Account: (Short-Term Interest Expense) – Income Statement

4300 - Interest on debt to associated companies – The interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C312	Atmos Energy Holdings Inc
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)
C080	Atmos Energy-Mid-Tex	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

30128	Int On Debt To Assoc. Co
40001	Billed to West Tex Div
40002	Billed to CO/KS Div
40003	Billed to LA Div
40004	Billed to Mid St Div
40008	Billed to Mid-Tex Div
40009	Billed to MS Div
40010	Billed to Atmos Pipeline Div
41134	Billed from BTL SS
41136	Billed from BTL HQ
41137	Billed from BTL State

Account: (Short-Term Interest Expense) – Income Statement

4310 - Other interest expense - All interest charges not provided for elsewhere.

Examples:

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.
3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of utility and assumed by it.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production

C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage

C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 Atmos Storage (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	30165	CP-Wells Fargo Interest Exp
09195	Use only for HR exp default	30170	CP- Deutsche Bank Int Exp
30105	Corp/State Franchise Tax	30171	CP- Goldman Sachs Int Exp
30118	Penalty - Interest	30172	CP- Morgan Stanley Int Exp
30119	Cust Deps-By Acct/Div	30173	CP- Royal Bank of Scotland Int Exp
30120	Commitment Fees-Anb	30926	Term debt - LTD-Leasing
30121	Commitment Fee-Nations	40001	Billed to West Tex Div
30128	Int On Debt To Assoc. Co	40002	Billed to CO/KS Div
30129	Int On S/T Loan-Misc	40003	Billed to LA Div
30130	Other Interest Expense	40004	Billed to Mid St Div
30140	Int On S/T Debt-New ST loan	40008	Billed to Mid-Tex Div
30141	Int On S/T Debt-JP Morgan ST bridge	40009	Billed to MS Div
30147	Comm Paper - Discount-ML	40010	Billed to Atmos Pipeline Div
30155	Commitment Fees _ Fortis Capital	41134	Billed from BTL SS
30156	Int On deferred director comp	41136	Billed from BTL HQ
30157	Int on Taxes	41137	Billed from BTL State
30162	Comm paper - SunTrust		

Account: (Short-Term Interest Expense) – Income Statement

4320 - Allowance for borrowed funds used during construction - Concurrent credits for allowance for borrowed funds used during construction.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C237	Phoenix Gas Gathering Company
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

00000	Default	40009	Billed to MS Div
40001	Billed to West Tex Div	40010	Billed to Atmos Pipeline Div
40002	Billed to CO/KS Div	41134	Billed from BTL SS
40003	Billed to LA Div	41136	Billed from BTL HQ
40004	Billed to Mid St Div	41137	Billed from BTL State
40008	Billed to Mid-Tex Div		

Account: (Operating Revenues) – Income Statement

4800/4805 - Residential sales/Unbilled residential revenue - The net billing for gas supplied for residential or domestic purposes and records shall be maintained so that the quantity of gas sold and the revenues received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage	C984	Atmos Energy Services (Elim)
		C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31181	City franch revenue
31101	Gas Rev-Dist Inc	31182	State Occup revenue
31108	Dist Inc. Base Charges	31183	Surcharge revenue
31109	Irr Plant Income	31195	WNA
31115	Office Rental	31200	GRIP 2009
31116	Appliance Rental	31201	Forfeited Disc-Dist Plant Inc
31121	Service Revenue	31210	GRIP 2010
31126	Shop At Home - Sales	31211	GRIP 2011
31127	Home Protection Revenue	31214	2010 Investment Settlement
31128	Gas Cost Adjustment Surcharge	31301	Misc Service Revenue
31133	Auto Club - Sales	31304	Gas Transport Rev-Distr
31134	Fix6 (Mail,Tele) Appliance Guard	31309	Other Gas Revenues

Account: (Operating Revenues) – Income Statement

4810 - Commercial and industrial sales - The net billing for gas supplied to commercial and industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC	C981	Atmos Energy Corporation Cons (Elim)
C232	UCG Storage	C982	Atmos Energy Company (BU Elim)
C233	WKG Storage	C987	Other Operating Companies (Elim)
C234	Trans Louisiana Gas Storage	C987	Other Operating Companies (Elim)
C236	Atmos Gathering Company, LLC		

Sub-Accounts enabled to use this account:

00000	Default	31138	Gas Sales-Fuel-Nonaff
31101	Gas Rev-Dist Inc	31139	Gas Sales Fuel-Aff
31109	Irr Plant Income	31140	Tranport Reimbursed-Nonaff
31121	Service Revenue	31141	Tranport Reimbursed-Aff
31136	Gas Sales-Nonaff	31142	Storage Reimbursed-Nonaff
31137	Gas Sales-Aff	31143	Storage Reimbursed-Aff

Account: (Operating Revenues) – Income Statement

4811/4815 - Commercial revenue banner/Unbilled commercial revenue - The net billing for gas supplied to commercial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	Atmos Storage (Elim)
C231	Atmos Pipeline & Storage LLC	C984	Atmos Energy Services (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	31200	GRIP 2009
31101	Gas Rev-Dist Inc	31210	GRIP 2010
31108	Gas Rev-Dist Inc. Base Charges	31211	GRIP 2011
31121	Service Revenue	31214	2010 Investment Settlement
31128	Gas Cost Adjustment Surcharge	31215	CB Gas Rev-Dist Inc
31180	Handbill Est. - Unbilled	31216	CB Gas Rev-Dist Inc Base Charge
31181	City franch revenue	31217	CB Gas Cost Adjustment Surcharge
31182	State Occup revenue	31218	CB Surcharge Revenue
31183	Surcharge revenue	31301	Misc Service Revenue
31195	WNA		

Account: (Operating Revenues) – Income Statement

4812/4816 – Industrial revenue banner/Unbilled industrial revenue - The net billing for gas supplied to industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage		

Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc	31199	GRIP 2007
31128	Gas Cost Adjustment Surcharge	31215	CB Gas Rev-Dist Inc
31180	Handbill Est. - Unbilled	31216	CB Gas Rev-Dist Inc Base Charges

31181	City franch revenue	31217	CB Gas Cost Adjustment Surcharges
31182	State Occup revenue	31218	CB Surcharge Revenue
31183	Surcharge revenue	31304	Gas Transport Rev-Distr
31197	GRIP 2006		

Account: (Operating Revenues) – Income Statement

4813/4819 – Irrigation revenue banner/Unbilled irrigation revenue - The net billing for gas supplied to irrigation customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C983	Atmos Storage (Elim)
C233	WKG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31181	City franch revenue
31101	Gas Rev-Dist Inc	31182	State Occup revenue
31108	Gas Rev-Dist Inc. Base Charges	31183	Surcharge revenue
31121	Service Revenue	31195	WNA
31128	Gas Cost Adjustment Surcharge	31301	Misc Service Revenue
31180	Handbill Est. - Unbilled	31304	Gas Transport Rev-Distr

Account: (Operating Revenues) – Income Statement

4820/4825 - Other sales to public authorities/Unbilled public authority - The net billing for gas supplied to municipalities or divisions or agencies of Federal or State Governments, under special contracts or agreements or service classifications, applicable only to public authorities, for general governmental and institutional purposes and records shall be maintained so that the quantity of gas sold and the revenue received from each customer and from each major special contract shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	31183	Surcharge revenue
31101	Gas Rev-Dist Inc	31195	WNA
31108	Gas Rev-Dist Inc. Base Charges	31215	CB Gas Rev-Dist Inc
31121	Service Revenue	31216	CB Gas Rev-Dist Inc Base Charges
31128	Gas Cost Adjustment Surcharge	31217	CB Gas Cost Adjustment Surcharge
31180	Handbill Est. – Unbilled	31218	CB Surcharge Revenue
31181	City franch revenue	31301	Misc Service Revenue
31182	State Occup revenue		

Account: (Operating Revenues) – Income Statement

4830 - Sales for resale - The net billing for gas supplied to other gas utilities or to public authorities for resale purposes and records shall be maintained so that there shall be readily available the revenues for each customer under each revenue schedule and the billing determinants.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc
31113	Sales For Resale
31128	Gas Cost Adjustment Surcharge
31180	Handbill Est. - Unbilled
31305	Sales For Resale

Account: (Operating Revenues) – Income Statement

4840 – Interdepartmental sales – The amounts charged by the gas department at tariff or other specified rates for gas supplied by it to other utility departments and records shall be maintained so that the quantity of gas supplied each other department and the charge made therefore shall be readily available.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
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Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc
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Account: (Other Operating Revenue) – Income Statement

4861 – Rental and leasing revenue

Companies enabled to use this account:

C220	Atmos Energy Louisiana Industrial Gas
C221	Atmos Power Systems Inc
C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default
31115	Office Rental
31131	Bolivar Lease Income
31149	Staley Lease Income

Account: (Forfeited Discounts) – Income Statement

4870 - Forfeited discounts - The amount of discounts forfeited or additional charges imposed because of the failure of customers to pay gas bills on or before a specified date.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C306 Atmos Exploration & Production
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 Atmos Storage (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	

Sub-Accounts enabled to use this account:

00000 Default
31201 Forfeited Disc-Dist Plant Inc

Account: (Other Operating Revenue) – Income Statement

4880 - Miscellaneous service revenues - Revenues from all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Examples:

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, piping, gas firing, and other utilization facilities, or other installations on customers' premises.
3. Net credit or debit on closing work orders for plant installed for temporary service of less than 1 year.
4. Recovery of expenses in connection with gas diversion cases.
5. Services performed for other gas companies for testing and adjusting meters, changing charts, etc.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C231 Atmos Pipeline & Storage LLC
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C981 Atmos Energy Corporation Cons (Elim)
C180 Atmos Pipeline - Texas	C987 Other Operating Companies (Elim)
C210 Blueflame Insurance Services, LTD	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000 Default	31309 Other Gas Revenues
31101 Gas Rev-Dist Inc	31316 NN Natural Gas & Pipeline Services
31121 Service Revenue	31321 Rev-Storing 311 Gas for Others
31136 Gas Sales-Nonaff	31365 Financial
31180 Handbill Est. - Unbilled	31367 Asset management
31215 CB Gas Rev-Dist Inc	31368 Intercompany transportation revenue
31301 Misc Service Revenue	31369 Capacity Utilization
31304 Gas Transport Rev-Distr	31371 Asset Management-MS

Account: (Transportation Revenue) – Income Statement

4890 – Revenue from transportation of gas of others

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C303	Trans Louisiana Gas Pipeline
C050	Atmos Energy-KY/Mid-States	C981	Atmos Energy Corporation Cons (Elim)
C060	Atmos Energy-Colorado-Kansas	C982	Atmos Energy Company (BU Elim)
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default
31304	Gas Transport Rev-Distr
31305	Sales For Resale
31306	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng
31325	LDC Transp - 3rd parties

Account: (Transportation Revenue) – Income Statement

4891 - Revenues from transportation of gas of others through gathering facilities - Revenues from transporting gas for other companies through the gathering facilities of the utility.

Companies enabled to use this account:

C060	Atmos Energy-Colorado-Kansas
C180	Atmos Pipeline - Texas
C220	Atmos Energy Louisiana Industrial Gas
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

00000	Default
31137	Gas Sales-Aff
31141	Transport Reimbursed-Aff
31304	Gas Transport Rev-Distr
31319	HUB Transaction Revenue

Account: (Transportation Revenue) – Income Statement

4892 - Revenues from transportation of gas of others through transmission facilities - Revenues from transporting gas for other companies through the transmission facilities of the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C303	Trans Louisiana Gas Pipeline
C030	Atmos Energy-West Texas	C981	Atmos Energy Corporation Cons (Elim)
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)
C180	Atmos Pipeline - Texas	C990	Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000	Default	31338	Pipeline-311(A)(2)-Texas
31220	Gas Utility Tax	31340	Compress Rev-Transp Customers
31304	Gas Transport Rev-Distr	31341	Other Transport Related Rev
31309	Other Gas Revenues	31342	HUB Trans Rev - 311(A)(2)Texas
31319	HUB Transaction Revenue	31345	Parking Trans Rev-Affiliate/AEM
31323	Electric Gen-311(A)(2)-Texas	31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM

31324	Parking Transp Rev- 311(A)(2)	31348	Pipeline-Affiliate/AEM
31325	LDC Transp - 3rd parties	31368	Intercompany transportation revenue
31326	Industrial Transportation	31372	Ind Trans - Regulated
31332	Trans for Midtex-Rate CGS	31373	Ind Trans - Other Revenue
31333	Electric Generation	31376	Other Revenue-Operating Fee Intra
31335	Parking Transportation Revenue	31377	Other Revenue-Opeerating Fee 311(a)2
31336	Lending Transportation Revenue	31378	Ind Trans-Other Rev-Non-Taxable
31337	Pipeline		

Account: (Transportation Revenue) – Income Statement

4893 - Revenues from transportation of gas of others through distribution facilities - Revenues from transporting gas for other companies through the distribution facilities of the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31214	2010 Investment Settlement
31181	City franch revenue	31215	CB Gas Rev-Dist Inc
31108	Gas Rev-Dist Inc. Base Charges	31216	CB Gas Rev-Dist Inc Base Charges
31121	Service Revenue	31220	Gas Utility Tax
31126	Shop At Home - Sales	31301	Misc Service Revenue
31128	Gas Cost Adjustment Surcharge	31304	Gas Transport Rev-Distr
31180	Handbill Est - Unbilled	31305	Sales For Resale
31181	City franch revenue	31306	Intraco Transport Rev
31182	State Occup revenue	31326	Industrial Transportation
31183	Surcharge revenue	31333	Electric Generation
31195	WNA	31341	Transportation Transmi - Other Transport Related Rev
31200	GRIP 2009	31368	Transportation Transmi - Intercompany transportation revenue
31210	GRIP 2010	31378	Ind Trans-Other Rev-Non-Taxable
31211	GRIP 2011		

Account: (Transportation Revenue) – Income Statement

4894 - Revenues from storing gas of others - Revenues from storing gas for other companies.

Companies enabled to use this account:

C180	Atmos Pipeline - Texas
C303	Trans Louisiana Gas Pipeline
C981	Atmos Energy Corporation Cons (Elim)
C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31321	Rev-Storing 311 Gas for Others
31220	Gas Utility Tax	31324	Transportation Transmi - Parking Transp Rev- 311(A)(2)
31113	Sales For Resale	31343	Rev-Storing Gas of Others
31136	Gas Sales-Nonaff	31350	Rev-Storage Affiliate/AEM
31304	Gas Transport Rev-Distr	31361	Storage 311(a)2-Affiliate/AEM
31220	Gas Utility Tax		

Account: (Transportation Revenue) – Income Statement

4895 – Revenue – Transportation commercial

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C060	Atmos Energy-Colorado-Kansas
C030	Atmos Energy-West Texas	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
31101 Gas Rev-Dist Inc
31180 Handbill Est. - Unbilled
31304 Gas Transport Rev-Distr
31318 CAST-GA

Account: (Transportation Revenue) – Income Statement

4896 – Revenue – Transportation industrial

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	Atmos Storage (Elim)
C231	Atmos Pipeline & Storage LLC	C984	Atmos Energy Services (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	31306	Intraco Transport Rev
31101	Gas Rev-Dist Inc	31318	CAST-GA
31180	Handbill Est. - Unbilled	31323	Electric Gen-311(A)(2)-Texas
31201	Forfeited Disc-Dist Plant Inc	31348	Pipeline-Affiliate/AEM
31301	Misc Service Revenue	31367	Asset Management-LA
31304	Gas Transport Rev-Distr	31368	Intercompany transportation
31305	Sales For Resale		

Account: (Transportation Revenue) – Income Statement

4897 – Revenue from lost margin

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31304 Gas Transport Rev-Distr

Account: (Transportation Revenue) – Income Statement

4898 – Discount on revenue from lost margin

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31301 Misc Service Revenue
31304 Gas Transport Rev-Distr

Account: (Other Operating Revenue) – Income Statement

4900 - Sales of products extracted from natural gas - Revenues from sales of gasoline, butane, propane, and other products extracted from natural gas and records shall be maintained so that the quantity, sales price, and revenues for each type of product sold to each purchaser shall be readily available.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

31307 Op Inc&Exp-Prod Extr Ng

Account: (Other Operating Revenue) – Income Statement

4910 – Revenues from natural gas processed by others - Revenues from royalties and permits, or other bases of settlement, for permission granted others to remove products from natural gas of the utility and records supporting this account must be maintained so that full information concerning determination of the revenues will be readily available concerning each processor of gas of the utility.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana

Sub-Accounts enabled to use this account:

14088 Recoveries

Account: (Other Operating Revenue) – Income Statement

4920 - Incidental gasoline and oil sales - Revenues from natural gas gasoline produced direct from gas wells or recovered from drips or obtained in connection with purification or dehydration processes and revenues from oil obtained from wells which produce oil and gas.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
31309 Other Gas Revenues
31374 Other Gas Revenue-Taxable

Account: (Other Operating Revenue) – Income Statement

4930 - Rent from gas property - Rents received for the use by others of land, buildings, and other property devoted to gas operations by the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C080	Atmos Energy-Mid-Tex
C060	Atmos Energy-Colorado-Kansas	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
31308 Rent from Gas Property
31309 Other Gas Revenues

Account: (Other Operating Revenue)/(Other Gas Revenues) – Income Statement

4950/4951/4952 - Other gas revenues/Other gas revenues (Realized)/Other gas revenues (Unrealized) -
Revenues derived from gas operations not includible in any of the foregoing accounts.

Examples:

1. Commission on sale or distribution of gas of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sales of steam, water, or electricity, including sales or transfers to other departments of the utility.
5. Miscellaneous royalties received.
6. Revenues from dehydration and other processing of gas of others, except products extraction where products are received as compensation.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C233 WKG Storage
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C302 Egasco
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C306 Atmos Exploration & Production
C180 Atmos Pipeline - Texas	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 Atmos Storage (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	35103 FP CF Hedge Ineffectiveness Non-Aff
30604 Int & Div Income-Misc	35104 FP CF Hedge Ineffectiveness Aff
31113 Sales For Resale	35251 Fixed Price Futures
31132 Realized Enhancement	35261 Fixed Price Swaps Non-Aff
31139 Gas Sales Fuel-Aff	35262 Fixed Price Swaps Aff
31181 City franch revenue	35311 Storage Inv
31182 State Occup revenue	35351 Storage Futures
31198 Meter Maint & Repair Revenues	35361 Storage Swaps-NonAff
31220 Gas Utility Tax	
31301 Misc Service Revenue	35362 Storage Swaps-Aff
31305 Sales For Resale	35561 Enhance Swaps-Nonaff
31308 Rent From Gas Property	35582 Transp Rev-Pooling Transf
31309 Other Gas Revenues	35591 Transp-Rev Pooling-Affiliate/AEM
31312 Monthly Demand	35702 Fixed Fees-Aff
31314 Storage Rent	35801 Basis Swaps-Nonaff
31318 CAST-GA	35802 Basis Swaps-Aff
31363 Kansas Ad Valorem	35901 MTM Reserve Overhead-Nonaff
31364 Easements	35902 MTM Reserve Overhead-Aff
31374 Other Gas Revenue - Taxable	35931 MTM Reserve Credit-NonAff
31375 Other Gas Revenue - Non-Taxable	40009 Billed to MS Div
35101 Index Price Contracts-Nonaff	

Account: (Provision of rate refunds) – Income Statement

4960 – Provision for rate refunds –provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C080 Atmos Energy-Mid-Tex
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

31309 Other Gas Revenues

Account: (Intersegment Revenue Elimination) – Income Statement

4970 – Intersegment elimination – revenues

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)
C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000 Default

Account: (Production Expenses) – Income Statement

7230 – Fuel for liquefied petroleum gas process - The cost of fuel for vaporization of liquefied petroleum gas and for the compression of air in liquefied petroleum gas process.

Companies enabled to use this account:

C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

04590 Utilities
06111 Contract Labor

Account: (Production Expenses) – Income Statement

7280 – Liquefied petroleum gas - The cost of liquefied petroleum gas, such as propane, butane, or gasoline, vaporized for mixing with other gases or for sale unmixed and records shall be kept to show the type, quantity, and cost of liquefied petroleum gas.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04755 Purchase Gas-Ind-Actual

Account: (Production Expenses) – Income Statement

7330 - Gas mixing expenses - The cost of labor, materials used and expenses incurred in operating equipment for mixing natural and manufactured gas, or vaporized liquefied petroleum gases for delivery to the distribution system.

Examples:

Labor:

1. Supervising.
2. Mixing enrichment gas and other gases or air, including mixing of liquid petroleum gas with air in a liquid petroleum air gas plant, and operation of air jetting equipment and controls.
3. Operating, cleaning and lubricating of cleaners, reducers, calorimeters, calorimixers, appliances and mixing apparatus with their related recorders, gauges, valves and controls, and gravitometers.
4. Inspecting, testing and adjusting mixing equipment.
5. Reading instruments and gauges, changing charts, and recording instrument and gauge readings.

Materials and expenses:

6. Packing, waste, lubricants, etc.
7. Small hand tools.
8. Building service, communication service, transportation.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
02001 Inventory Materials	05411 Meals and Entertainment
02005 Non-Inventory Supplies	07590 Misc General Expense
03001 Vehicle Depreciation Capitalized	07600 CWIP Accruals
04590 Utilities	09195 Use only for HR exp default

Account: (Production Expenses) – Income Statement

7350 - Miscellaneous production expenses - The cost of labor, materials used and expenses incurred in manufacturing gas production operations not includible in any of the foregoing accounts.

Examples:

Labor:

1. Supervising.
2. Cleaning gas works yard of coke dust and other waste materials.
3. Humidifying gas or oil fogging gas at the production plant.
4. Cutting grass and care of the grounds around the gas works.
5. Clearing gas works yard of snow.
6. Janitor service and messenger service.
7. Operating elevators and other conveyances for general use at the gas works.
8. General clerical and stenographic work at gas works.
9. Guarding and patrolling plant and yard.
10. Testing plant instruments not elsewhere provided for.
11. Laboratory labor, except that chargeable to other accounts.
12. Reading manufactured gas meters, and calculating and recording hourly volumes produced.
13. Pumping drips (water) at plant (not provided for elsewhere).
14. Odorizing manufactured gas.
15. Operating, cleaning, and lubricating of air compressors with their tanks, instruments, meters, gauges, and controls when used to supply compressed air into the plant's air system.
16. Operating effluent water treatment systems, including chemical treatment ozonation, filter, and related equipment, including treatment of carbon and residual sludge, and removing spent oxide, and spent filtering materials.
17. Pumping water for cooling and condensing.
18. Cleaning filters and other operating duties of water system.

Materials and expenses:

19. Producer gas transferred from coke oven plant to water gas plant for dilution purposes.
20. Building service, communication service, transportation.
21. First aid supplies and safety equipment.
22. Office supplies, printing and station-ery.
23. Meals, travelling and incidental expenses.

- 24. Fuel for heating plant, water for fire protection or general use, and similar items.
- 25. Lubricants, packing, waste, etc.
- 26. Odorizing chemicals.
- 27. Hand tools, drills, saw blades, files, etc.
- 28. Fire protection supplies.
- 29. Fogging oils, alcohol, etc.
- 30. Chemicals, filter materials, etc., and payments to others for disposal of plant effluents and waste.
- 31. Chemicals for water treatment.
- 32. Research, development, and demonstration expenses.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

- | | |
|---------------------------------|-----------------------------------|
| 02005 Non-Inventory Supplies | 06111 Contract Labor |
| 04582 Building Maintenance | 07592 Vendor Comp Sales Tax |
| 04590 Utilities | 07600 CWIP Accruals |
| 04599 Capitalized Utility Costs | 07607 Telecom Cap Accrual |
| 05310 Monthly Lines and service | 09195 Use only for HR exp default |
| 05399 Capitalized Telecom Costs | 09911 Reimbursements |
| 05411 Meals & Entertainment | |

Account: (Production Expenses) – Income Statement

7410 – Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in maintenance of structures.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

- 02005 Non-Inventory Supplies
- 05111 Postage/Delivery Services
- 05411 Meals and Entertainment
- 05413 Transportation
- 09195 Use only for HR exp default

Account: (Production Expenses) – Income Statement

7420 – Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in maintenance of equipment for the production of manufactured gas.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C070 Atmos Energy-Mississippi
- C220 Atmos Energy Louisiana Industrial Gas
- C236 Atmos Gathering Company, LLC
- C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

- | | |
|-----------------------------|---------------------------------|
| 01000 Non-project Labor | 04590 Utilities |
| 01008 Expense Labor Accrual | 04599 Capitalized Utility Costs |

02001 Inventory Materials	05111 Postage/Delivery Services
02004 Warehouse Loading Charge	05411 Meals and Entertainment
02005 Non-Inventory Supplies	06111 Contract Labor
03001 Vehicle Depreciation Capitalized	07120 Environmental & Safety
04212 IT Equipment	07443 Uniforms
04302 Heavy Equipment	07590 Misc General Expense
04307 Heavy Equipment Capitalized	07600 CWIP Accruals
04582 Building Maintenance	09195 Use only for HR exp default

Account: (Production Expenses) – Income Statement

7500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of production and gathering systems.

Examples:

1. Supervision.
2. Gas depletion and gas reserve activities.
3. Geological activities in connection with gas production.
4. Rights-of-way office activities and supervision, not in connection with construction or retirement work, or storage.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01008 Expense Labor Accrual	04599 Capitalized Utility Costs
02001 Inventory Materials	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03001 Vehicle Depreciation Capitalized	06111 Contract Labor
03004 Vehicle Expense	07590 Misc General Expense
04582 Building Maintenance	07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7510 – Production maps and records - The cost of labor, materials used and expenses incurred in the preparation and maintenance of production maps and records.

Examples:

Labor:

With respect to production maps:

1. Supervising.
2. Preparing farm maps, field inventory maps, well location plats, and other maps used in connection with natural gas production and gathering operations.
3. Posting changes and making corrections of maps
4. Maintaining files of maps and tracings.
5. Surveying deeds, leases, rights-of-way, well locations for map revisions
6. Reproducing maps (blueprints, Photostats, etc.).

With respect to land records:

7. Supervising
8. Abstracting titles to date for extension and renewal of leases.
9. Adjusting land and well rentals.
10. Checking free gas rights.
11. Maintaining land and lease records
12. Delivering rental and royalty checks.
13. Assigning, pooling, merging, renewing, and extending leases.
14. Patrolling land

15. Preparing expiration calendars.
16. Replacing leases
17. Transferring payee

Materials and expenses:

18. Blueprints, Photostats, etc.
19. Drafting materials and supplies.
20. Surveying materials and supplies.
21. Employee transportation and travel expenses.
22. Freight, express parcel post, trucking, and other transportation
23. Janitor and washroom supplies
24. Office supplies, stationery and printed forms
25. Utility services: light, water, and telephone

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

- | | |
|-------|-----------------------------|
| 05415 | Membership Fees |
| 05010 | Office Supplies |
| 04302 | Heavy Equipment |
| 04307 | Heavy Equipment Capitalized |

Account: (Production Expenses) – Income Statement

7520 - Gas wells expenses - The cost of labor, materials used and expenses incurred in operating producing gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing and gauging producing gas wells.
3. Cleaning off old well locations.
4. Painting signs, etc.
5. Minor upkeep of well roads and fences, etc.
6. Turning wells off and on.
7. Pumping wells.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for upkeep of fences, making signs, etc.
10. Materials for upkeep of well roads, etc.
11. Well swabs.
12. Employees' transportation and travel expenses.
13. Freight, express, parcel post, trucking and other transportation.
14. Transportation: company and rented vehicles.

Companies enabled to use this account:

- C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

- | | | | |
|-------|------------------------|-------|---------------------------|
| 02005 | Non-Inventory Supplies | 07120 | Environmental & Safety |
| 04797 | Line of Credit Fees | 07499 | Misc Employee Welfare Exp |
| 06111 | Contract Labor | 07590 | Misc General Expense |

Account: (Production Expenses) – Income Statement

7530 - Field lines expenses - The cost of labor, materials used and expenses incurred in operating field lines.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, tool boxes, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation charges.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in field line operations.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C232	UCG Storage	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05419	Misc Employee Expense
01008	Expense Labor Accrual	05419	Misc Employee Expense
02001	Inventory Materials	05424	Books & Manuals
02005	Non-Inventory Supplies	05425	Regulatory Compliance Training
03001	Vehicle Depreciation Capitalized	06111	Contract Labor
04590	Utilities	07120	Environmental & Safety
04889	Land Rights	07590	Misc General Expense
05411	Meals & Entertainment		

Account: (Production Expenses) – Income Statement

7540 - Field compressor station expenses - The cost of labor, materials used, except fuel, and expenses incurred in operating field compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.

3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test waters.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C232 UCG Storage
- C233 WKG Storage
- C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

- | | |
|--|-----------------------------------|
| 01000 Non-project Labor | 04307 Heavy Equipment Capitalized |
| 01008 Expense Labor Accrual | 04582 Building Maintenance |
| 02001 Inventory Materials | 04590 Utilities |
| 02005 Non-Inventory Supplies | 05111 Postage/Delivery Services |
| 03001 Vehicle Depreciation Capitalized | 05323 Measurement & Meter Reading |
| 04018 Safety | 05411 Meals & Entertainment |
| 04212 IT Equipment | 05413 Transportation |
| 04301 Equipment Lease | 05419 Misc Employee Expense |
| 04302 Heavy Equipment | 06111 Contract Labor |

Account: (Production Expenses) – Income Statement

7550 - Field compressor station fuel and power - The cost of gas, coal, oil, or other fuel, or electricity, used for the operation of field compressor station and records shall be maintained to show the quantity of each type of fuel consumed or electricity used at each compressor station.

Companies enabled to use this account:

- C060 Atmos Energy-Coloardo-Kansas
- C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

- 04590 Utilities
- 05413 Transportation

Account: (Production Expenses) – Income Statement

7560 - Field measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating field measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except for gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with maintenance or construction.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineer's equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipes.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with construction, retirement, or maintenance work.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04590	Utilities
01005	Capitalized Project Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05323	Measurement & Meter Reading
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	06111	Contract Labor
03001	Vehicle Depreciation Capitalized	07590	Misc General Expense
04302	Heavy Equipment		

Account: (Production Expenses) – Income Statement

7570 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.

4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.
10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.
17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses.
20. Freight, express, parcel post, trucking, and other transportation.
21. Gas used in operations.
22. Janitor, washroom, and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04302 Heavy Equipment
01008 Expense Labor Accrual	04582 Building Maintenance
02001 Inventory Materials	04590 Utilities
02005 Non-Inventory Supplies	05111 Postage/Delivery Services
03001 Vehicle Depreciation Capitalized	05411 Meals & Entertainment
04018 Safety	06111 Contract Labor
04301 Equipment Lease	

Account: (Production Expenses) – Income Statement

7590 - Other expenses - The cost of labor, materials used and expenses incurred in producing and gathering natural gas and not includible in any of the foregoing accounts.

Examples:

Labor:

1. Moving cleaning tools between locations.
2. Operating communications system.
3. Reading limited and unlimited free gas meters.

Materials and expenses:

4. Miscellaneous small tools, etc.
5. Research, development, and demonstration expenses.

Companies enabled to use this account:

C020 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C232 UCG Storage
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	05411	Meals & Entertainment
03004	Vehicle Expense	05413	Transportation
04018	Safety	05414	Opera - Lodging
04021	Promo Other, Misc	05419	Misc Employee Expense
04302	Heavy Equipment	05426	Other - Safety Training
04582	Building Maintenance	06111	Contract Labor
04590	Utilities	07120	Environmental & Safety
04889	Land Rights	07590	Misc General Expense
05364	Cellular, radio, pager charges		

Account: (Production Expenses) – Income Statement

7610 - Maintenance supervision and engineering - The cost of labor, materials used and expenses incurred in the general supervision and direction of maintenance of the production and gathering facilities as a whole.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001	Inventory Materials
02005	Non-Inventory Supplies
05411	Meals & Entertainment
05413	Transportation
06111	Contract Labor

Account: (Production Expenses) – Income Statement

7620 - Maintenance of structures and improvements – The cost of labor, materials used and expenses incurred in the maintenance of structures and improvements.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
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Sub-Accounts enabled to use this account:

04582	Building Maintenance
04599	Capitalized Utility Costs
07600	CWIP Accruals

Account: (Production Expenses) – Income Statement

7640 - Maintenance of field lines - The cost of labor, materials used and expenses incurred in maintenance of field lines.

Examples:

1. Electrolysis and leak inspections (not routine).
2. Installing and removing temporary lines, when necessitated by maintenance.
3. Lamping and watching while making repairs.
4. Lowering and changing location of portion of lines, when the same pipe is used.
5. Protecting lines from fires, floods, land slides, etc.
6. Rocking creek crossings.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	03001 Vehicle Depreciation Capitalized
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05414 Lodging
02004 Warehouse Loading Charge	06111 Contract Labor
02005 Non-Inventory Supplies	

Account: (Production Expenses) – Income Statement

7650 - Maintenance of field compressor station equipment - The cost of labor and expenses incurred in the maintenance of field compressor station equipment.

Companies enabled to use this account:

C060 Atmos energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04302 Heavy Equipment
01008 Expense Labor Accrual	04590 Utilities
02005 Non-Inventory Supplies	04599 Capitalized Utility Costs
03001 Vehicle Depreciation Capitalized	07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7660 - Maintenance of field measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in maintenance of field measuring and regulating station equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	02005 Non-Inventory Supplies
01001 Operation supervi - Capital Labor	03001 Vehicle Depreciation Capitalized
01005 Capitalized Project Labor	04590 Utilities
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	06111 Contract Labor
02004 Warehouse Loading Charge	

Account: (Production Expenses) – Income Statement

7670 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	03001 Vehicle Depreciation Capitalized
01008 Expense Labor Accrual	04302 Heavy Equipment
02001 Inventory Materials	06111 Contract Labor
02005 Non-Inventory Supplies	

Account: (Production Expenses) – Income Statement

7690 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in maintenance of other production and gathering equipment.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

02001	Inventory Materials	04307	Heavy Equipment Capitalized
02004	Warehouse Loading Charge	04799	Compressor Repairs/Maint
02005	Non-Inventory Supplies	05413	Transportation
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	06111	Contract Labor
04018	Safety	07590	Misc General Expense
04212	IT Equipment	07601	Vehicle Cap Accrual
04302	Heavy Equipment		

Account: (Production Expenses) – Income Statement

7700 – Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of products extraction and refining operations.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor
03001	Vehicle Depreciation Capitalized
05411	Meals and Entertainment

Account: (Production Expenses) – Income Statement

7710 – Operation labor - The cost of labor used in the operation of facilities for the extraction of gasoline, butane, propane, or other salable products from natural gas and for refining such products.

Examples:

Labor

1. Supervising
2. Operating, checking, lubricating, wiping, polishing, and cleaning engines, equipment, valves, machinery, gauges, and other instruments, etc.
3. Inspecting and testing equipment and instruments, not specifically to determine necessity for repairs or replacement of parts.
4. Reading meters, gauges, and other instruments, changing charts, preparing operating reports, etc.
5. Testing gasoline samples, water, etc.
6. Cleaning structures housing equipment, cutting grass and weeds doing minor grading work around equipment and structures. Etc.
7. Driving trucks used in products extraction operations.
8. Cleaning and repairing hand tools used in operations, etc.
9. Watching plant during shut-down periods.
10. Making electricity or steam.

Companies enabled to use this account:

C060	Atmos Energy-Colorado-Kansas
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Sub-Accounts enabled to use this account:

01000	Non-project Labor	02005	Non-Inventory Supplies
01008	Expense Labor Accrual	03001	Vehicle Depreciation Capitalized
02001	Inventory Materials	06111	Contract Labor

Account: (Production Expenses) – Income Statement

7730 – **Fuel** - The cost of of natural gas or other fuel used in extracting gasoline, butane, propane and other salable products from natural gas, including fuel used for generation of electricity or making steam.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04590 Utilities

Account: (Production Expenses) – Income Statement

7740 – **Power** - The cost of electricity purchased for operation of facilities used in the extraction of gasoline, butane, propane, or other salable products from natural gas.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04590 Utilities
04599 Capitalized Utility Costs
07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7840 – **Maintenance supervision and engineering** - The cost of labor and expenses incurred in the general supervision and direction of maintenance of facilities used in the extraction and refining of salable products from natural gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	06111	Contract Labor
01008	Expense Labor Accrual	07443	Uniforms
03001	Vehicle Depreciation Capitalized	07444	Uniforms Capitalized
04302	Heavy Equipment	07590	Misc General Expense
04307	Heavy Equipment Capitalized	07608	Uniform Cap Accrual

Account: (Production Expenses) – Income Statement

7860 – **Maintenance of extraction and refining equipment** - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	02004	Warehouse Loading Charge
01008	Expense Labor Accrual	02005	Non-Inventory Supplies
02001	Inventory Materials	03001	Vehicle Depreciation Capitalized

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8000 - Natural gas well head purchases - The cost at well head of natural gas purchased from producers in gas fields or production areas where only the utility's facilities are used in bringing the gas from the well head into the utility's natural gas system and the records supporting this account shall be so maintained that there shall be readily available for each vendor and well head the quantity of gas, basis of charges, and amount paid for the gas.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C060	Atmos Energy-Colorado-Kansas
C080	Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04581	Building Lease/Rents	05323	Measurement & Meter Reading
04751	Gas Purchases	06111	Contract Labor
04755	Purchase Gas-Ind-Actual	07590	Misc General Expense
05010	Office Supplies		

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8001 - Natural gas well-head purchases; intracompany transfers - The amount recorded for gas supplied by the production division when the price is not determined by a cost-of-service rate proceeding and the records supporting this account shall be so maintained that there will be readily available for each well-head, the quantity of gas, the basis of intracompany charges, and the amount of intracompany charges for gas.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04743	Hedging Settlements
04753	Hedging

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8010 - Natural gas field line purchases - The cost, at point of receipt by the utility, of natural gas purchased in gas fields or production areas at points along gathering lines.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

04581	Building Lease/Rents
04745	Retention Contra
04751	Gas Purchases
04775	PGA Recoveries

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8020 - Natural gas gasoline plant outlet purchases - The cost, at point of receipt by the utility, of natural gas purchased at the outlet side of vendor's natural gas products extraction plants and the records supporting this account shall be so maintained that there shall be readily available for each vendor and for each products extraction plant, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
 C080 Atmos Energy-Mid-Tex
 C982 Atmos Energy Company (BU Elim)

Sub-Accounts enabled to use this account:

00000 Default
 04751 Gas Purchases

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8030 - Natural gas transmission line purchases - The cost, at point of receipt by the utility, of natural gas purchased at points along the utility's transmission lines not within gas fields or production areas and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of charges, and the amount paid for the gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C301 Atmos Energy Services LLC
C030 Atmos Energy-West Texas	C302 Egasco
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C306 Atmos Exploration & Production
C080 Atmos Energy-Mid-Tex	C984 Atmos Energy Services (Elim)
C232 UCG Storage	

Sub-Accounts enabled to use this account:

03004 Vehicle Expense	04756 Storage Injection/Withdrawal
04751 Gas Purchases	04760 Estimated Gas Cost
04753 Hedging	04771 Demand Charges-Transportation
04755 Purchase Gas-Ind-Actual	04775 PGA Recoveries

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8032 – Cost of commercial/industrial sales

Companies enabled to use this account:

C220 Atmos Energy Louisiana Industrial Gas
 C236 Atmos Gathering Company, LLC
 C303 Trans Louisiana Gas Pipeline
 C981 Atmos Energy Corporation Cons (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04791 Gas Transport Estimate
04780 Other Gas Costs	04792 Gas Transport Cost - Nonaff
04783 Gas Commissions	04793 Gas Transport Cost-Aff
04784 Gas Cost - Nonaff	04794 Gas Storage Cost-Nonaff
04785 Gas Cost - Aff	04795 Gas Storage Cost-Aff
04786 Storage Hedges	04797 Line of Credit Fees
04787 FP Basis Swaps	04799 Compressor Repairs/Maint
04788 Customer Settlements (Fin'l Trades)	04800 Reimbursement for Gas Loss
04789 Futures Allocations	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8032 – Cost of commercial/industrial

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C180 Atmos Pipeline – Texas

Sub-Accounts enabled to use this account:

02002 Material Cost – Major Items
04301 Equipment Lease

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8034 – Cost of irrigation sales

Companies enabled to use this account:

C030 Atmos Energy-West Texas

Sub-Accounts enabled to use this account:

04302 Heavy Equipment
07590 Misc General Expense
30007 Depr Exp-General Plant

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8040 - Natural gas city gate purchases - The cost, at point of receipt by the utility, of natural gas purchased which is received at the entrance to the distribution system of the utility and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04772 Commodity-Transportation
02001 Inventory Materials	04773 Demand-Storage
02005 Non-Inventory Supplies	04774 Capacity Release
04590 Utilities	04775 PGA Recoveries
04740 Cashouts	04776 Imbalances
04741 Traingle Shipper	04777 Realignment Costs
04751 Gas Purchases	04780 Other Gas Costs
04755 Purchase Gas-Ind-Actual	04785 Gas Cost - Aff
04756 Restricted Stock -Long Term Incentiv	07510 Association Dues
04760 Estimated Gas Cost	09911 Reimbursements
04767 Pipeline refunds	31304 Gas Transport Rev-Distr
04771 Demand Charges-Transportation	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8041 – Liquefied natural gas purchases - the cost, including transportation, at point of receipt by the utility, of liquefied natural gas purchased for the purpose of vaporization and injection into the utility's transmission or distribution system for resale and records supporting this account shall be so maintained that there shall be readily available for each vendor and point of receipt, the quantity of liquefied natural gas purchased, basis of charges, the amount paid for the liquefied gas, and transportation charges incurred up to the point of receipt of the liquefied gas.

Companies enabled to use this account:

- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

- 04751 Gas Purchases
- 04777 Realignment Costs

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8045 – Transportation to city gate

Companies enabled to use this account:

- | | |
|--|---|
| C020 Atmos Energy-Louisiana | C301 Atmos Energy Services LLC |
| C030 Atmos Energy-West Texas | C303 Trans Louisiana Gas Pipeline |
| C050 Atmos Energy-KY/Mid-States | C981 Atmos Energy Corporation Cons (Elim) |
| C060 Atmos Energy-Colorado-Kansas | C984 Atmos Energy Services (Elim) |
| C070 Atmos Energy-Mississippi | C987 Other Operating Companies (Elim) |
| C220 Atmos Energy Louisiana Industrial Gas | |

Sub-Accounts enabled to use this account:

- | | |
|-------------------------------------|--------------------------------|
| 01008 Expense Labor Accrual | 04772 Commodity-Transportation |
| 04742 CNG Charges | 04773 Demand-Storage |
| 04751 Gas Purchases | 04774 Capacity Release |
| 04753 Hedging | 04775 PGA Recoveries |
| 04755 Purchase Gas-Ind-Actual | 04777 Realignment Costs |
| 04771 Demand Charges-Transportation | |

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8050 - Other gas purchases - The cost, at point of receipt by the utility, of manufactured gas, refinery gas, or any gas other than natural gas, or other than any mixed gas in which the natural gas is an important proportion of the mixture and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the kind and quantity of gas, Btu content, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

- | | |
|-----------------------------------|--|
| C020 Atmos Energy-Louisiana | C180 Atmos Pipeline - Texas |
| C050 Atmos Energy-KY/Mid-States | C220 Atmos Energy Louisiana Industrial Gas |
| C060 Atmos Energy-Colorado-Kansas | C303 Trans Louisiana Gas Pipeline |
| C070 Atmos Energy-Mississippi | C981 Atmos Energy Corporation Cons (Elim) |
| C080 Atmos Energy-Mid-Tex | C987 Other Operating Companies (Elim) |

Sub-Accounts enabled to use this account:

- | | |
|-----------------------------------|--------------------------------|
| 00000 Default | 04751 Gas Purchases |
| 01000 Non-project Labor | 04772 Commodity-Transportation |
| 02001 Inventory Materials | 04775 PGA Recoveries |
| 02002 Material Cost - Major Items | 04776 Imbalances |

02005 Non-Inventory Supplies	04780 Other Gas Costs
03004 Vehicle Expense	04800 Reimbursements for
04737 Curtailment Overpull Fee	04889 Land Rights
04742 CNG Charges	07443 Uniforms

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8051/8052/8053/8054/8055/8057/8058/8059 - Purchased gas cost adjustments for residential/PGA for commercial/PGA for industrial/PGA for public authority/PGA for irrigation sales/PGA for transportation sales/Unbilled PGA cost/PGA offset to unrecovered gas - Debited or credited with decreases or increases in purchased gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedules on file with the Commission.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C234 Trans Louisiana Gas Storage
C020 Atmos Energy-Louisiana	C301 Atmos Energy Services LLC
C030 Atmos Energy-West Texas	C302 Egasco
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C306 Atmos Exploration & Production
C070 Atmos Energy-Mississippi	C312 Atmos Energy Holdings Inc
C080 Atmos Energy-Mid-Tex	C981 Atmos Energy Corporation Cons (Elim)
C220 Atmos Energy Louisiana Industrial Gas	C982 Atmos Energy Company (BU Elim)
C221 Atmos Power Systems Inc	C983 Atmos Storage (Elim)
C231 Atmos Pipeline & Storage LLC	C984 Atmos Energy Services (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	

Sub-Accounts enabled to use this account:

00000 Default	04775 PGA Recoveries
04751 Gas Purchases	04777 Realignment Costs
04755 Purchase Gas-Ind-Actual	04780 Other Gas Costs
04756 Storage Injection/Withdrawal	04800 Reimbursement for Gas Loss
04760 Estimated Gas Cost	04819 Unbilled PGA-Res
04771 Demand Charges-Transportation	04820 Unbilled PGA-Comm
04772 Commodity-Transportation	04821 Unbilled PGA-Ind
04773 Demand-Storage	04822 Unbilled PGA-PA
04774 Capacity Release	04832 West Texas Irr unbilled est

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8060 - Exchange gas - The cost of gas in unbalanced transactions where gas is received from or delivered to another party in exchange, load balancing, or no-notice transportation transactions.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04751 Gas Purchases
04741 Traingle Shipper	04756 Storage Injection/Withdrawal
04744 Exchange Gas	04773 Demand-Storage
04745 Exchgass-Assoc-Retention Contra	04776 Imbalances
04746 System gas imbalance exp	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8070 - Purchased gas expenses - Expenses incurred directly in connection with the purchase of gas for resale and special items directly related to gas purchases which are not includible in other accounts.

Companies enabled to use this account:

C030 Atmos Energy-West Texas	C080 Atmos Energy-Mid-Tex
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01008 Expense Labor Accrual	04751 Gas Purchases
02001 Inventory Materials	05010 Office Supplies
02005 Non-Inventory Supplies	06111 Contract Labor
04111 Director's Fees	07590 Misc General Expense
04302 Heavy Equipment	09195 Use only for HR exp default

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8071 – Well expenses purchased gas

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

02001 Inventory Materials
 02004 Warehouse loading charge

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8081 - Gas withdrawn from storage - The cost of gas withdrawn from storage during the year.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

00000 Default
 04751 Gas Purchases
 04755 Purchase Gas-Ind-Actual
 04756 Storage Injection/Withdrawal
 04776 Imbalances
 04777 Realignment Costs

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8082 - Gas delivered to storage - The cost of gas delivered to storage during the year.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

04751 Gas Purchases
04755 Purchase Gas-Ind-Actual
04756 Storage Injection/Withdrawal
04776 Imbalances

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8091 – Withdrawals of liquefied natural gas held for processing - The cost of liquefied gas withdrawn during the year.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8092 – Deliveries of natural gas for processing - The cost of gas delivered for processing during the year.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8100 – Gas used for compressor station fuel - The operating expenses for gas consumed for compressor station fuel from the common system gas supply.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

00000 Default	04777 Realignment Costs
04044 Advertising	04801 Company Used Gas
04581 Building Lease/Rents	05364 Cellular, radio, pager charges
04751 Gas Purchases	05411 Meals and Entertainment

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8101 – Gas used for compressor station

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04801 Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8110 – Gas used products extraction – The cost created to products extraction expenses for gas shrinkage and gas used for fuel in products extraction operations of the utility and for similar uses of gas of the utility by others processing gas of the utility for extraction of salable products.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04582 Building Maintenance
04755 Purchase Gas-Ind-Actual

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8120 - Gas used for other utility operations - Charges which are made to operating expenses or other accounts of the gas department for gas consumed from the common system supply for operating and utility purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

04801 Company Used Gas
04802 PGA Recoverable Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8121 - Gas used for other utility operations

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04801 Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8130 - Other gas supply expenses - The cost of labor, materials used and expenses incurred in connection with gas supply functions not provided for in any other accounts.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C983 Atmos Storage (Elim)

Sub-Accounts enabled to use this account:

00000	Default	04775	PGA Recoveries
01000	Non-project Labor	04776	Imbalances
01008	Expense Labor Accrual	04777	Realignment Costs
02001	Inventory Materials	04780	Other Gas Costs
02002	Material Cost - Major Items	04789	Futures Allocations
02004	Warehouse Loading Charge	04791	Gas Transport Estimate
02005	Non-Inventory Supplies	04794	Gas Storage Cost-Nonaff
04018	Safety	04795	Gas Storage Cost-Aff
04755	Purchase Gas-Ind-Actual	04802	PGA Recoverable Company Used Gas
04771	Demand Charges-Transportation	04824	Other Gas Supply Exp O&M - Atmos P/L Tx
04773	Demand-Storage	04888	Land

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8131 - Other gas supply expenses (Rea – Woodward)

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

09174 W/H Obsolete Inv Adj

Account: (Production Expenses) INTERSEGMENT GAS COST ELIM – Income Statement

8135 – Intersegment elimination – Intersegment elimination.

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)
 C987 Other Operating Companies (Elim)
 C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000 Default

Account: (Storage Expenses) – Income Statement

8140 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of underground storage operations.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05364	Cellular, radio, pager charges
01002	Capital Labor Contra	05376	Call service for MDT's, PC's, etc
01008	Expense Labor Accrual	05377	Cell phone equipment and accessories
02001	Inventory Materials	05399	Capitalized Telecom Costs
02004	Warehouse Loading Charge	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05412	Spousal & Dependent Travel
02006	Purchasing Card Charges	05413	Transportation

03001	Vehicle Depreciation Capitalized	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05417	Club Dues - Deductible
04040	Community Rel&Trade Shows	05419	Misc Employee Expense
04044	Advertising	05420	Employee Development
04129	NYSE Fees & Exps	05421	Training
04201	Software Maintenance	05422	Operator Qualifications Training
04212	IT Equipment	05424	Books & Manuals
04301	Equipment Lease	05426	Safety Training
04302	Heavy Equipment	05427	Technical (Job Skills) Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04580	Building Lease/Rents Capitalized	06121	Legal
04581	Building Lease/Rents	07120	Environmental & Safety
04582	Building Maintenance	07443	Uniforms
04590	Utilities	07444	Uniforms Capitalized
04592	Misc Rents	07499	Misc Employee Welfare Exp
04596	Utilities not allocated	07499	Misc Employee Welfare Exp
04599	Capitalized Utility Costs	07510	Association Dues
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05310	Monthly Lines and service	07601	Vehicle Cap Accrual
05312	Long Distance	09911	Reimbursements
05323	Measurement & Meter Reading		

Account: (Storage Expenses) – Income Statement

8150 - Maps and records - The cost of labor, materials used and expenses incurred in the preparation and maintenance of storage maps and land records.

Examples:

Labor:

With respect to land records:

1. Supervising.
2. Abstracting titles to date for extension and renewal of leases.
3. Adjusting land and well rentals.
4. Renewing and extending leases or replacing leases not involving additional consideration.
5. Transferring, assigning, pooling, and merging leases.
6. Delivering rental checks.
7. Clerical work in maintaining storage land and lease records.
8. Preparing and maintaining lease expiration calendars.

With respect to maps:

9. Supervising.
10. Preparing maps, well location plats, etc.
11. Reproducing maps (blueprints or photostats).
12. Posting and revising maps.
13. Surveying deeds, leases, rights-of-way, well locations, etc., for map revisions.
14. Maintaining files of maps and tracings.
15. Field checking boundaries, markers, etc. in connection with preparation of maps.

Materials and expenses (general):

16. Reproduction of land and lease records and maps (blueprints, photostats, etc.).
17. Drafting materials and supplies.
18. Surveying materials and supplies.
19. Employees' transportation and travel expenses.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01008 Expense Labor Accrual	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05419 Misc Employee Expense
04889 Land Rights	

Account: (Storage Expenses) – Income Statement

8160 - Wells expenses - The cost of labor, materials used and expenses incurred in operating storage gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing, and gauging storage wells.
3. Painting signs, etc.
4. Minor upkeep of well roads, fences, etc.
5. Turning storage wells on and off.
6. Moving cleaning out tools between locations.
7. Driving trucks.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for repairing old well roads and fences.
10. Well swabs.
11. Employees' transportation and travel expenses.
12. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C232 UCG Storage
C070 Atmos Energy-Mississippi	C233 WKG Storage
C180 Atmos Pipeline - Texas	C236 Atmos Gathering Company, LLC
C220 Atmos Energy Louisiana Industrial Gas	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05312 Long Distance
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	05399 Capitalized Telecom Costs
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
03001 Vehicle Depreciation Capitalized	05414 Lodging
03003 Capitalized transportation costs	05415 Membership Fees
03004 Vehicle Expense	05417 Club Dues - Deductible
04018 Safety	05419 Misc Employee Expense
04201 Software Maintenance	05420 Employee Development
04301 Equipment Lease	05421 Training
04302 Heavy Equipment	05427 Technical (Job Skills) Training
04307 Heavy Equipment Capitalized	06111 Contract Labor
04580 Building Lease/Rents Capitalized	07120 Environmental & Safety
04581 Building Lease/Rents	07443 Uniforms
04582 Building Maintenance	07444 Uniforms Capitalized
04590 Utilities	07499 Misc Employee Welfare Exp
04592 Misc Rents	07590 Misc General Expense
04596 Utilities not allocated	07600 CWIP Accruals
04599 Capitalized Utility Costs	07601 Vehicle Cap Accrual

05010 Office Supplies
 05111 Postage/Delivery Services
 05310 Monthly Lines and service

07603 Rent Cap Accrual
 09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8170 - Lines expenses - The cost of labor, materials used and expenses incurred in operating underground storage lines.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in storage lines operations.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C232 UCG Storage
C070 Atmos Energy-Mississippi	C233 WKG Storage
C180 Atmos Pipeline - Texas	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
01008 Expense Labor Accrual	05415 Membership Fees
02001 Inventory Materials	06111 Contract Labor
02004 Warehouse Loading Charge	07590 Misc General Expense
02005 Non-Inventory Supplies	05413 Transportation
02006 Purchasing Card Charges	05414 Lodging
03001 Vehicle Depreciation Capitalized	05415 Membership Fees
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05424 Books & Manuals
04018 Safety	06111 Contract Labor
04044 Advertising	07120 Environmental & Safety
04301 Equipment Lease	07443 Uniforms
04302 Heavy Equipment	07444 Uniforms Capitalized

04307 Heavy Equipment Capitalized	07499 Misc Employee Welfare Exp
04581 Building Lease/Rents	07590 Misc General Expense
04582 Building Maintenance	07600 CWIP Accruals
04590 Utilities	07601 Vehicle Cap Accrual
05010 Office Supplies	09911 Reimbursements
05111 Postage/Delivery Services	

Account: (Storage Expenses) – Income Statement

8180 - Compressor station expenses - The cost of labor, materials used and expenses incurred in operating underground storage compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment, valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C232 UCG Storage
C070 Atmos Energy-Mississippi	C233 WKG Storage
C080 Atmos Energy-Mid-Tex	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05417 Club Dues - Deductible
01006 O&M Project Labor and Contra	04585 Railroad easements and crossings	05419 Misc Employee Expense
01008 Expense Labor Accrual	04590 Utilities	05420 Employee Development
02001 Inventory Materials	04592 Misc Rents	05421 Training
02002 Material Cost - Major Items	04596 Utilities not allocated	05422 Operator Qualifications Training
02003 Material Cost - Other	04599 Capitalized Utility Costs	05424 Books & Manuals
02004 Warehouse Loading Charge	04799 Compressor Repairs/Maint	05426 Safety Training
02005 Non-Inventory Supplies	04801 Company Used Gas	05427 Technical (Job Skills) Training
02006 Purchasing Card Charges	05010 Office Supplies	06111 Contract Labor

03001	Vehicle Depreciation Capitalized	05111	Postage/Delivery Services	06112	Collection Fees
03003	Capitalized transportation costs	05310	Monthly Lines and service	06121	Legal
03004	Vehicle Expense	05312	Long Distance	07120	Environmental & Safety
04001	Safety, Newspaper	05316	Telecom Maintenance & Repair	07443	Uniforms
04018	Safety	05323	Measurement & Meter Reading	07444	Uniforms Capitalized
04021	Promo Other, Misc	05331	WAN/LAN/Internet Service	07449	Non-Qual Retirement Exp
04044	Advertising	05364	Cellular, radio, pager charges	07499	Misc Employee Welfare Exp
04201	Software Maintenance	05377	Cell phone equipment and accessories	07510	Association Dues
04212	IT Equipment Maintenance	05390	Audio Conference	07590	Misc General Expense
04301	Equipment Lease	05399	Capitalized Telecom Costs	07592	Vendor Comp Sales Tax
04302	Heavy Equipment	05411	Meals & Entertainment	07600	CWIP Accruals
04306	Parts	05412	Spousal & Dependent Travel	07601	Vehicle Cap Accrual
04307	Heavy Equipment Capitalized	05413	Transportation	07608	Uniform Cap Accrual
04580	Building Lease/Rents Capitalized	05414	Lodging	07609	Utility Cap Accrual
04581	Building Lease/Rents	05415	Membership Fees	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8190 - Compressor station fuel and power - The cost of gas, coal, oil, or other fuel, or electricity, used for the operation of underground storage compressor stations, including applicable amounts of fuel stock expenses.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04592	Misc Rents
01008	Expense Labor Accrual	04599	Capitalized Utility Costs
02001	Inventory Materials	04780	Other Gas Costs
02003	Material Cost - Other	04801	Company Used Gas
02005	Non-Inventory Supplies	05010	Office Supplies
04302	Heavy Equipment	06111	Contract Labor
04590	Utilities	07600	CWIP Accruals

Account: (Storage Expenses) – Income Statement

8200 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating underground storage measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except gas purchases and sales.
4. Calculating gas volumes from meter charts except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with construction or maintenance.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs, including pulsation tests.

8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operation, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04801	Company Used Gas
01008	Expense Labor Accrual	05010	Office Supplies
02001	Inventory Materials	05111	Postage/Delivery Services
02004	Warehouse Loading Charge	05310	Monthly Lines and service
02005	Non-Inventory Supplies	05312	Long Distance
03001	Vehicle Depreciation Capitalized	05317	Telephone Directory
03004	Vehicle Expense	05323	Measurement & Meter Reading
04212	IT Equipment	05399	Capitalized Telecom Costs
04302	Heavy Equipment	05411	Meals & Entertainment
04580	Building Lease/Rents Capitalized	05419	Misc Employee Expense
04581	Building Lease/Rents	06111	Contract Labor
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04596	Utilities not allocated	07600	CWIP Accruals
04596	Utilities not allocated	09911	Reimbursements
04599	Capitalized Utility Costs		

Account: (Storage Expenses) – Income Statement

8210 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas in connection with underground storage operations.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.
4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.

10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.
17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses in connection with purification and dehydration operations.
20. Freight, express, parcel post, trucking and other transportation.
21. Gas used in operations.
22. Janitor, washroom and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05310	Monthly Lines and service
02001	Inventory Materials	05312	Long Distance
02004	Warehouse Loading Charge	05331	WAN/LAN/Internet Service
02005	Non-Inventory Supplies	05364	Cellular, radio, pager charges
03001	Vehicle Depreciation Capitalized	05411	Meals & Entertainment
03004	Vehicle Expense	05413	Transportation
04046	Customer Relations & Assist	05414	Opera - Lodging
04301	Equipment Lease	05415	Membership Fees
04302	Heavy Equipment	05417	Operation supervision - Club Dues - Deductible
04307	Heavy Equipment Capitalized	05419	Misc Employee Expense
04580	Building Lease/Rents Capitalized	05420	Operation supervision - Employee Development
04581	Building Lease/Rents	05421	Operation supervision - Training
04582	Building Maintenance	05425	Regulatory Compliance Training
04590	Utilities	06111	Contract Labor
04592	Operation supervision - Misc Rents	07443	Operation supervision - Uniforms
04596	Operation supervision - Utilities not allocated	07499	Misc Employee Welfare Exp
04599	Capitalized Utility Costs	07590	Misc General Expense
04780	Other Gas Costs	07592	Vendor Comp Sales Tax
04802	PGA Recoverable Company Used Gas	07600	CWIP Accruals
05010	Office Supplies	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8230 - Gas losses - The amounts of inventory adjustments representing the cost of gas lost or unaccounted for in underground storage operations due to cumulative inaccuracies of gas measurements or other causes.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage

C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C220 Atmos Energy Louisiana Industrial Gas

C236 Atmos Gathering Company, LLC
 C301 Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

04590 Utilities
 05425 Regulatory Compliance Training
 06111 Contract Labor
 06112 Collection Fees
 06121 Legal
 09195 Use only for HR exp default

Account: (Storage Expenses) – Income Statement

8240 - Other expenses - The cost of labor, material used and expenses incurred in operating underground storage plant, and other underground storage operating expenses.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05316 Telecom Maintenance & Repair
01008 Expense Labor Accrual	05364 Cellular, radio, pager charges
02001 Inventory Materials	05399 Capitalized Telecom Costs
02003 Material Cost - Other	05411 Meals and Entertainment
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03001 Vehicle Depreciation	05415 Membership Fees
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05424 Books & Manuals
04018 Safety	05425 Regulatory Compliance Training
04302 Heavy Equipment	06111 Contract Labor
04307 Heavy Equipment Capitalized	06121 Legal
04581 Building Lease/Rents	07120 Environmental & Safety
04582 Building Maintenance	07443 Uniforms
04590 Utilities	07444 Uniforms Capitalized
04592 Misc Rents	07590 Misc General Expense
04599 Capitalized Utility Costs	07600 CWIP Accruals
04889 Land Rights	07601 Vehicle Cap Accrual
05010 Office Supplies	07608 Uniform Cap Accrual
05111 Postage/Delivery Services	

Account: (Storage Expenses) – Income Statement

8250 - Storage well royalties - Royalties, rents, and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects of the utility.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage

Sub-Accounts enabled to use this account:

02001 Inventory Materials	05111 Postage/Delivery Services
02005 Non-Inventory Supplies	05376 Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges
04212 IT Equipment	05399 Capitalized Telecom Costs
04580 Building Lease/Rents Capitalized	05411 Meals and Entertainment
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04590 Utilities	07600 CWIP Accruals
04599 Capitalized Utility Costs	07603 Rent Cap Accrual
04780 Other Gas Costs	09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8260 – Rents - Rents for property of others used in connection with the storage of gas underground, other than rents and royalties paid with respect to storage wells and gas lands utilized for the holding of gas in underground storage.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies	05416 Club Dues - Nondeductible
04302 Heavy Equipment	05419 Misc Employee Expense
04580 Building Lease/Rents Capitalized	06111 Contract Labor
04581 Building Lease/Rents	07120 Environmental & Safety
04582 Building Maintenance	07443 Uniforms
04590 Utilities	07444 Uniforms Capitalized
04592 Misc Rents	07447 Education Assistance Program
04599 Capitalized Utility Costs	07499 Misc Employee Welfare Exp
04889 Land Rights	07590 Misc General Expense
05010 Office Supplies	07600 CWIP Accruals
05111 Postage/Delivery Services	07608 Uniform Cap Accrual
05411 Meals and Entertainment	

Account: (Storage Expenses) – Income Statement

8300 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of underground storage facilities.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor
01008 Expense Labor Accrual

- 02001 Inventory Materials
- 05411 Meals & Entertainment
- 05413 Transportation
- 05414 Lodging
- 05419 Misc Employee Expense

Account: (Storage Expenses) – Income Statement

8310 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures, the book cost of which is includible in account 351, Structures and Improvements.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C232 UCG Storage
- C233 WKG Storage

Sub-Accounts enabled to use this account:

- | | |
|--------------------------------|------------------------------------|
| 01000 Non-project Labor | 04307 Heavy Equipment Capitalized |
| 01008 Expense Labor Accrual | 04582 Building Maintenance |
| 02001 Inventory Materials | 05316 Telecom Maintenance & Repair |
| 02004 Warehouse Loading Charge | 05399 Capitalized Telecom Costs |
| 02005 Non-Inventory Supplies | 06111 Contract Labor |
| 03001 Vehicle Depreciation | 07590 Misc General Expense |
| 04302 Heavy Equipment | |

Account: (Storage Expenses) – Income Statement

8320 - Maintenance of reservoirs and wells - The cost of labor, materials used and expenses incurred in the maintenance of storage wells.

Companies enabled to use this account:

- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C180 Atmos Pipeline - Texas
- C232 UCG Storage
- C233 WKG Storage

Sub-Accounts enabled to use this account:

- | | |
|-----------------------------------|-------------------------------|
| 01000 Non-project Labor | 05411 Meals and Entertainment |
| 01008 Expense Labor Accrual | 05413 Transportation |
| 02001 Inventory Materials | 05414 Lodging |
| 02005 Non-Inventory Supplies | 05419 Misc Employee Expense |
| 03001 Vehicle Depreciation | 06111 Contract Labor |
| 04302 Heavy Equipment | 07443 Uniforms |
| 04307 Heavy Equipment Capitalized | 07444 Uniforms Capitalized |
| 04582 Building Maintenance | 07608 Uniform Cap Accrual |

Account: (Storage Expenses) – Income Statement

8330 - Maintenance of lines - The cost of labor, materials used and expenses incurred in the maintenance of underground storage lines.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01001 Capital Labor	05411 Meals & Entertainment
01006 O&M Project Labor and Contra	05413 Transportation
01008 Expense Labor Accrual	05414 Lodging
02001 Inventory Materials	05415 Membership Fees
02004 Warehouse Loading Charge	05424 Books & Manuals
02005 Non-Inventory Supplies	06111 Contract Labor
02006 Purchasing Card Charges	07120 Environmental & Safety
03001 Vehicle Depreciation	07499 Misc Employee Welfare Exp
03003 Capitalized transportation costs	07590 Misc General Expense
03004 Vehicle Expense	07601 Vehicle Cap Accrual
05010 Office Supplies	

Account: (Storage Expenses) – Income Statement

8340 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05312 Long Distance
01008 Expense Labor Accrual	05377 Cell phone equipment and accessories
02001 Inventory Materials	05399 Capitalized Telecom Costs
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05412 Spousal & Dependent Travel
02006 Purchasing Card Charges	05413 Transportation
03001 Vehicle Depreciation	05414 Lodging
03003 Capitalized transportation costs	05415 Membership Fees
03004 Vehicle Expense	05417 Club Dues - Deductible
04021 Promo Other, Misc	05419 Misc Employee Expense
04201 Software Maintenance	05420 Employee Development
04212 IT Equipment	05421 Training
04301 Equipment Lease	05424 Books & Manuals
04302 Heavy Equipment	05426 Safety Training
04307 Heavy Equipment Capitalized	05427 Technical (Job Skills) Training
04580 Building Lease/Rents Capitalized	06111 Contract Labor
04581 Building Lease/Rents	07120 Environmental & Safety
04582 Building Maintenance	07443 Uniforms
04585 Railroad easements and crossings	07444 Uniforms Capitalized
04590 Utilities	07499 Misc Employee Welfare Exp
04592 Misc Rents	07590 Misc General Expense
04596 Utilities not allocated	07591 Supplies & Expense
04599 Capitalized Utility Costs	07600 CWIP Accruals

05010 Office Supplies
05111 Postage/Delivery Services

07608 Uniform Cap Accrual
09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8350 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
01008 Expense Labor Accrual	05010 Office Supplies
02001 Inventory Materials	05310 Monthly Lines and service
02004 Warehouse Loading Charge	05316 Telecom Maintenance & Repair
02005 Non-Inventory Supplies	05323 Measurement & Meter Reading
02006 Purchasing Card Charges	05331 WAN/LAN/Internet Service
03001 Vehicle Depreciation	05399 Capitalized Telecom Costs
03003 Capitalized transportation costs	05411 Meals & Entertainment
03004 Vehicle Expense	05414 Lodging
04302 Heavy Equipment	06111 Contract Labor
04306 Parts	07443 Uniforms
04307 Heavy Equipment Capitalized	07444 Uniforms Capitalized
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04590 Utilities	07600 CWIP Accruals
04592 Misc Rents	07601 Vehicle Cap Accrual
04595 Refurbished Meters	

Account: (Storage Expenses) – Income Statement

8360 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C050 Atmos Energy-KY/Mid-States
C180 Atmos Pipeline - Texas
C232 UCG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05111 Postage/Delivery Services
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	06111 Contract Labor
03001 Vehicle Depreciation	07443 Uniforms
03004 Vehicle Expense	07444 Uniforms Capitalized
04302 Heavy Equipment	07499 Misc Employee Welfare Exp
04581 Building Lease/Rents	07590 Misc General Expense
04590 Utilities	07608 Uniform Cap Accrual
05010 Office Supplies	09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8370 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02001 Inventory Materials	04307 Heavy Equipment Capitalized
02004 Warehouse Loading Charge	04582 Building Maintenance
02005 Non-Inventory Supplies	04599 Capitalized Utility Costs
04302 Heavy Equipment	06111 Contract Labor
04306 Parts	07600 CWIP Accruals

Account: (Storage Expenses) – Income Statement

8400 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of other storage facilities. Direct supervision of specific activities such as operation of gas holders shall be charged to the appropriate account.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C231 Atmos Pipeline & Storage LLC
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05377 Cell phone equipment and accessories
02001 Inventory Materials	05411 Meals & Entertainment
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03001 Vehicle Depreciation	05415 Membership Fees
03003 Capitalized transportation costs	05417 Club Dues - Deductible
03004 Vehicle Expense	05419 Misc Employee Expense
04040 Community Rel&Trade Shows	05421 Training
04302 Heavy Equipment	05424 Books & Manuals
04307 Heavy Equipment Capitalized	05425 Regulatory Compliance Training
04582 Building Maintenance	05427 Technical (Job Skills) Training
04590 Utilities	05429 Work Environment Training
04592 Misc Rents	06111 Contract Labor
04599 Capitalized Utility Costs	06112 Collection Fees
05010 Office Supplies	07590 Misc General Expense
05111 Postage/Delivery Services	07600 CWIP Accruals
05310 Monthly Lines and service	07601 Vehicle Cap Accrual
05312 Long Distance	09911 Reimbursements
05316 Telecom Maintenance & Repair	

Account: (Storage Expenses) – Income Statement

8410 - Operation labor and expenses - The cost of labor, materials used and expenses incurred in operating storage holders and other storage equipment.

Examples:

Labor:

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other local storage equipment.
3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.
4. Pumping inlet and outlet holder drips.
5. Inspecting and testing equipment when not specifically for repairs or replacement of parts.
6. Cleaning structures and housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.
7. Cleaning and repairing hand tools used for operations, etc.
8. Operating steam lines for heating storage facilities.

Materials and expenses:

9. Charts for pressure gauges and meters, printed forms, etc.
10. Lubricants, wiping rags, waste, etc.
11. Janitor and washroom supplies, land- scaping supplies, etc.
12. Employee travel and transportation expenses.
13. Freight, express, parcel post, trucking, and other transportation.
14. Utility services: light, water, and telephone.
15. Chemicals.
16. Refrigerants.
17. Research, development, and demonstration expenses.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05414	Lodging
01008	Expense Labor Accrual	05415	Membership Fees
02001	Inventory Materials	05419	Misc Employee Expense
02005	Non-Inventory Supplies	05421	Training
03001	Vehicle Depreciation	05424	Books & Manuals
03003	Capitalized transportation costs	05426	Safety Training
03004	Vehicle Expense	05429	Work Environment Training
04302	Heavy Equipment	06111	Contract Labor
04581	Building Lease/Rents	06112	Collection Fees
04582	Building Maintenance	07120	Environmental & Safety
04590	Utilities	07443	Uniforms
04599	Capitalized Utility Costs	07444	Uniforms Capitalized
04889	Land Rights	07499	Misc Employee Welfare Exp
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05364	Cellular, radio, pager charges	07601	Vehicle Cap Accrual
05411	Meals & Entertainment	09195	UCG Beginning Balance 3-31-98
05413	Transportation		

Account: (Storage Expenses) – Income Statement

8420 – Rents - Rents for property of others used or operated in connection with other storage operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05399 Capitalized Telecom Costs
02001 Inventory Materials	06111 Contract Labor
02005 Non-Inventory Supplies	06121 Legal
04590 Utilities	07520 Donations
04592 Misc Rents	07590 Misc General Expense
05010 Office Supplies	09195 UCG Beginning Balance 3-31-98

Account: (Storage Expenses) – Income Statement

8431 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of other storage facilities.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04582 Building Maintenance
05010 Office Supplies
09195 UCG Beginning Balance 3-31-98

Account: (Storage Expenses) – Income Statement

8432 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals and Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03001 Vehicle Depreciation	05424 Books & Manuals
03003 Capitalized transportation costs	05427 Technical (Job Skills) Training
03004 Vehicle Expense	05429 Work Environment Training
04201 Software Maintenance	06111 Contract Labor
04302 Heavy Equipment	07120 Environmental & Safety
04307 Heavy Equipment Capitalized	07443 Uniforms

04582	Building Maintenance	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04599	Capitalized Utility Costs	07590	Misc General Expense
05010	Office Supplies	07600	CWIP Accruals
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05351	AMI Towers and Fees and other radio	09195	UCG Beginning Balance 3-31-98
05364	Cellular, radio, pager charges	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8433 - Maintenance of gas holders - The cost of labor, materials used and expenses incurred in the maintenance of gas holders.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized
01008	Expense Labor Accrual	05010	Office Supplies
02001	Inventory Materials	05111	Postage/Delivery Services
02005	Non-Inventory Supplies	05411	Meals and Entertainment
04302	Heavy Equipment	05415	Membership Fees

Account: (Storage Expenses) – Income Statement

8435 - Maintenance of liquefaction equipment - The cost of labor, materials used and expenses incurred in the maintenance of liquefaction equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05419	Misc Employee Expense
03001	Vehicle Depreciation	06111	Contract Labor
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04590	Utilities	07590	Misc General Expense
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05312	Long Distance	09195	UCG Beginning Balance 3-31-98
05399	Capitalized Telecom Costs		

Account: (Storage Expenses) – Income Statement

8436 - Maintenance of vaporizing equipment - The cost of labor, materials used and expenses incurred in the maintenance of vaporizing equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized
01008 Expense Labor Accrual	07120 Environmental & Safety
02001 Inventory Materials	07443 Uniforms
02005 Non-Inventory Supplies	07590 Misc General Expense
03003 Capitalized transportation costs	07600 CWIP Accruals
03004 Vehicle Expense	09195 UCG Beginning Balance 3-31-98
04302 Heavy Equipment	

Account: (Transmission Expenses) – Income Statement

8500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of transmission facilities.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04046 Customer Relations & Assist	05414 Lodging
01001 Capital Labor	04201 Software Maintenance	05415 Membership Fees
01002 Capital Labor Contra	04302 Heavy Equipment	05416 Club Dues - Nondeductible
01004 Deferred Project Labor Contra	04307 Heavy Equipment Capitalized	05417 Club Dues - Deductible
01008 Expense Labor Accrual	04580 Building Lease/Rents Capitalized	05419 Misc Employee Expense
01010 PTO Accrual	04581 Building Lease/Rents	05420 Employee Development
01011 Capital Labor Transfer In	04582 Building Maintenance	05421 Training
01013 Expense Labor Transfer In	04590 Utilities	05424 Books & Manuals
01015 Deferred Project Labor Transfer In	04596 Utilities not allocated	05425 Regulatory Compliance Training
01200 Other Benefits Load	04599 Capitalized Utility Costs	05426 Safety Training
01210 Fica Load	04861 A&G Overhead	05427 Technical (Job Skills) Training
01290 Other Benefits Load Projects	04889 Land Rights	06111 Contract Labor
02001 Inventory Materials	05010 Office Supplies	07120 Environmental & Safety
02002 Material Cost - Major Items	05111 Postage/Delivery Services	07443 Uniforms
02004 Warehouse Loading Charge	05310 Monthly Lines and service	07444 Uniforms Capitalized
02005 Non-Inventory Supplies	05312 Long Distance	07499 Misc Employee Welfare Exp
02006 Purchasing Card Charges	05314 Toll Free Long Distance	07510 Association Dues
03001 Vehicle Depreciation	05323 Measurement & Meter Reading	07520 Donations
03002 Vehicle Lease Payments	05331 WAN/LAN/Internet Service	07590 Misc General Expense
03003 Capitalized transportation costs	05364 Cellular, radio, pager charges	07600 CWIP Accruals
03004 Vehicle Expense	05377 Cell phone equipment and accessories	07601 Vehicle Cap Accrual
04001 Safety, Newspaper	05399 Capitalized Telecom Costs	07607 Telecom Cap Accrual
04201 Software Maintenance	05411 Meals & Entertainment	07608 Uniform Cap Accrual
04040 Community Rel&Trade Shows	05412 Spousal & Dependent Travel	09911 Reimbursements
04044 Advertising	05413 Transportation	

Account: (Transmission Expenses) – Income Statement

8510 - System control and load dispatching - The cost of labor and expenses incurred in dispatching and controlling the supply and flow of gas through the system.

Examples:

Labor:

1. Supervising.
2. Analyses of pressures for irregularities, as received.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling production and storage inputs and withdrawals.
7. Instructing field men to increase or decrease pressures at regulators.
8. Maintaining pressures at compressor stations, key line junctions and regulating stations to divide the available gas during heavy demand periods.
9. Maintaining pressure log sheets.
10. Maintaining proper compression ratios at compressor stations, consistent with economical operations.
11. Maintaining lowest necessary line pressures consistent with satisfactory service.
12. Maintaining well operation record by well classification.
13. Requesting pressure changes at compressor stations, regulating stations, and key line junctions.
14. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

15. Consultants' fees and expenses.
16. Meals, traveling, and incidental expenses in connection with system load dispatching.
17. Office supplies, stationery and printed forms.
18. Transportation: company and rental vehicles.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01008	Expense Labor Accrual	05331	WAN/LAN/Internet Service
02001	Inventory Materials	05364	Cellular, radio, pager charges
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
03003	Capitalized transportation costs	05399	Capitalized Telecom Costs
03004	Vehicle Expense	05411	Meals & Entertainment
04001	Safety, Newspaper	05412	Spousal & Dependent Travel
04002	Required By Law, Safety	05413	Transportation
04021	Promo Other, Misc	05414	Lodging
04201	Software Maintenance	05415	Membership Fees
04212	IT Equipment	05417	Club Dues - Deductible
04302	Heavy Equipment	05419	Misc Employee Expense
04580	Building Lease/Rents Capitalized	05420	Employee Development
04581	Building Lease/Rents	05421	Training
04582	Building Maintenance	05424	Books & Manuals
04590	Utilities	05425	Regulatory Compliance Training
04599	Capitalized Utility Costs	05427	Technical (Job Skills) Training
05010	Office Supplies	06111	Contract Labor
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05310	Monthly Lines and service	07510	Association Dues
05312	Long Distance	07590	Misc General Expense
05316	Telecom Maintenance & Repair	07600	CWIP Accruals

Account: (Transmission Expenses) – Income Statement

8520 - Communication system expenses - The cost of labor, materials used and expenses incurred in connection with the operation of transmission communications facilities.

Examples:

Labor:

1. Supervising.
2. Operating switchboards, radio equipment, power generators, microwave equipment, etc. (except general office switchboards.)
3. Tagging telephone poles.
4. Testing and replacing telephone batteries, radio tubes, etc.
5. Cutting weeds and grass along telephone rights-of-way and around structures and equipment.
6. Changing radio frequencies.
7. Securing FCC authorization to change frequencies.
8. Taking FCC radio operator tests.
9. Transferring mobile radios between vehicles.
10. Changing locations of telephones and other communications equipment not in connection with maintenance or construction.
11. Inspecting and testing not specifically to determine necessity for repairs.
12. Cleaning and lubricating equipment.
13. Cleaning structures housing equipment.

Materials and expenses:

14. Payments to others for communications services.
15. Telephone batteries, radio tubes, etc.
16. Radio crystals and other materials used in changing radio frequencies.
17. Lubricants, wiping rags, and waste.
18. Employees' transportation and travel expenses.
19. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

- C020 Atmos Energy-Louisiana
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05414 Lodging
01001 Capital Labor	04590 Utilities	05415 Membership Fees
01008 Expense Labor Accrual	04592 Misc Rents	05417 Club Dues - Deductible
01200 Other Benefits Load	04596 Utilities not allocated	05419 Misc Employee Expense
01210 Fica Load	04599 Capitalized Utility Costs	05420 Employee Development
02001 Inventory Materials	04861 A&G Overhead	05421 Training
02004 Warehouse Loading Charge	05010 Office Supplies	05424 Books & Manuals
02005 Non-Inventory Supplies	05111 Postage/Delivery Services	05426 Safety Training
02006 Purchasing Card Charges	05310 Monthly Lines and service	05427 Technical (Job Skills) Training
03003 Capitalized transportation costs	05312 Long Distance	05428 Computer Skills & Systems Training
03004 Vehicle Expense	05316 Telecom Maintenance & Repair	05429 Work Environment Training
04002 Required By Law, Safety	05323 Measurement & Meter Reading	06111 Contract Labor
04018 Safety	05331 WAN/LAN/Internet Service	06112 Collection Fees
04021 Promo Other, Misc	05351 AMI Towers and Fees and other radio	07120 Environmental & Safety
04040 Community Rel&Trade Shows	05364 Cellular, radio, pager charges	07443 Uniforms
04201 Software Maintenance	05376 Call service for MDT's, PC's, SCADA and others	07444 Uniforms Capitalized

04212	IT Equipment	05377	Cell phone equipment and accessories	07499	Misc Employee Welfare Exp
04302	Heavy Equipment	05380	Video Conference	07510	Association Dues
04306	Parts	05399	Capitalized Telecom Costs	07590	Misc General Expense
04307	Heavy Equipment Capitalized	05411	Meals & Entertainment	07600	CWIP Accruals
04580	Building Lease/Rents Capitalized	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04581	Building Lease/Rents	05413	Transportation		

Account: (Transmission Expenses) – Income Statement

8530 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred (other than fuel and power) in operating transmission compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment not specifically to determine necessity for repairs.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to treat water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04590	Utilities	05415	Membership Fees
01008	Expense Labor Accrual	04592	Misc Rents	05417	Club Dues - Deductible
02001	Inventory Materials	04595	Refurbished Meters	05419	Misc Employee Expense
02004	Warehouse Loading Chrg	04596	Utilities not allocated	05420	Employee Development
02005	Non-Inventory Supplies	04599	Capitalized Utility Costs	05421	Training

02006	Purchasing Card Charges	05010	Office Supplies	05422	Operator Qualifications Training
03001	Vehicle Depreciation	05111	Postage/Delivery Services	05424	Books & Manuals
03003	Capitalized trans. costs	05310	Monthly Lines and service	05426	Safety Training
03004	Vehicle Expense	05312	Long Distance	05427	Technical (Job Skills) Training
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	05430	Gas Supplies Services
04021	Promo Other, Misc	05323	Measurement & Meter Reading	06111	Contract Labor
04201	Software Maintenance	05331	WAN/LAN/Internet Service	07120	Environmental & Safety
04212	IT Equipment	05364	Cellular, radio, pager charges	07443	Uniforms
04301	Equipment Lease	05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	07444	Uniforms Capitalized
04302	Heavy Equipment	05377	Cell phone equipment and accessories	07449	Non-Qual Retirement Exp
04307	Heavy Equipment Capitalized	05399	Capitalized Telecom Costs	07499	Misc Employee Welfare Exp
04580	Building Lease/Rents Capitalized	05411	Meals & Entertainment	07510	Association Dues
04581	Building Lease/Rents	05412	Spousal & Dependent Travel	07590	Misc General Expense
04582	Building Maintenance	05413	Transportation	07600	CWIP Accruals
04585	Railroad easements and crossings	05414	Lodging	09911	Reimbursements

Account: (Transmission Expenses) – Income Statement

8540 - Gas for compressor station fuel - The cost of gas used for the operation of transmission compressor stations and records shall be maintained to show the Dth of gas consumed at each compressor station and the cost of such gas.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage
C234	Trans Louisiana Gas Storage

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	04780	Other Gas Costs
04018	Safety	05411	Meals and Entertainment
04307	Heavy Equipment Capitalized	05413	Transportation
04581	Building Lease/Rents	05414	Lodging
04582	Building Maintenance	05420	Employee Development
04590	Utilities	06111	Contract Labor
04592	Misc Rents	07600	CWIP Accruals
04599	Capitalized Utility Costs		

Account: (Transmission Expenses) – Income Statement

8550 - Other fuel and power for compressor stations - The cost of coal, oil, and other fuel, or electricity, used for the operation of transmission compressor stations and records shall be maintained to show the quantity of each type of fuel consumed at each compressor station and the cost of such fuel or power.

Companies enabled to use this account:

C180	Atmos Pipeline - Texas
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Sub-Accounts enabled to use this account:

- 02005 Non-Inventory Supplies
- 04596 Utilities not allocated
- 05310 Monthly Lines and service
- 05399 Capitalized Telecom Costs
- 06111 Contract Labor

Account: (Transmission Expenses) – Income Statement

8560 - Mains expenses - The cost of labor, materials used and expenses incurred in operating transmission mains.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool chests, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in mains operations.

Companies enabled to use this account:

- | | |
|--------------------------------------|--|
| C010 Atmos Regulated Shared Services | C180 Atmos Pipeline - Texas |
| C020 Atmos Energy-Louisiana | C220 Atmos Energy Louisiana Industrial Gas |
| C030 Atmos Energy-West Texas | C221 Atmos Power Systems Inc |
| C050 Atmos Energy-KY/Mid-States | C232 UCG Storage |
| C060 Atmos Energy-Colorado-Kansas | C233 WKG Storage |
| C070 Atmos Energy-Mississippi | C303 Trans Louisiana Gas Pipeline |
| C080 Atmos Energy-Mid-Tex | |

Sub-Accounts enabled to use this account:

- | | | |
|-------------------------------------|-----------------------------------|---------------------------------|
| 00000 Default | 04046 Customer Relations & Assist | 05413 Transportation |
| 01000 Non-project Labor | 04070 Insurance | 05414 Lodging |
| 01001 Capital Labor | 04124 Fin Notice & Qtrly Rpt | 05415 Membership Fees |
| 01002 Capital Labor Contra | 04141 Web Site | 05416 Club Dues - Nondeductible |
| 01004 Deferred Project Labor Contra | 04145 Printing/Slides/Graphics | 05417 Club Dues - Deductible |
| 01005 Capitalized Project Labor | 04146 Public Relations | 05418 Settlement |
| 01006 O&M Project Labor and Contra | 04201 Software Maintenance | 05419 Misc Employee Expense |

01008	Expense Labor Accrual	04212	IT Equipment	05420	Employee Development
01009	Capital Labor Accrual	04301	Equipment Lease	05421	Training
01010	PTO Accrual	04302	Heavy Equipment	05422	Operator Qualifications Training
01011	Capital Labor Transfer In	04306	Parts	05424	Books & Manuals
01012	Capital Labor Transfer Out	04307	Heavy Equipment Capitalized	05425	Regulatory Compliance Training
01013	Expense Labor Transfer In	04580	Building Lease/Rents Capitalized	05426	Safety Training
01014	Expense Labor Transfer Out	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
01200	Other Benefits Load	04582	Building Maintenance	05428	Computer Skills & Systems Training
01201	Other Benefits Variance	04585	Railroad easements and crossings	05429	Work Environment Training
01253	Medical Benefits Load Projects	04590	Utilities	06111	Contract Labor
01256	Dental Benefits load Projects	04592	Misc Rents	06112	Collection Fees
01259	Empr ESOP Benefits Load Projects	04596	Utilities not allocated	06121	Legal
01262	Emp HSA Benefits Load Projects	04599	Capitalized Utility Costs	07111	Damages
01265	RSP FACC Benefits Load Projects	04751	Gas Purchases	07120	Environmental & Safety
01268	Basic Life Benefits Load Projects	04780	Other Gas Costs	07421	Service Awards
01271	LTD Benefits Load Projects	04861	A&G Overhead	07443	Uniforms
01290	Other Benefits Load Projects	04862	A&G Overhead Load	07444	Uniforms Capitalized
01291	Pension Benefits Load Projects	04873	WIP Interest Cap AFUDC	07447	Education Assistance Program
01292	FAS106 Benefits Load Projects	04882	WIP Removal Cost	07449	Non-Qual Retirement Exp
01293	Workers Comp Benefits Load Projects	04889	Land Rights	07452	Variable Pay & Mgmt Incentive Plans
02001	Inventory Materials	05010	Office Supplies	07454	VPP & MIP - Capital Credit
02002	Material Cost - Major Items	05111	Postage/Delivery Services	07495	Employee Broadcast and Publication
02003	Material Cost - Other	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
02004	Warehouse Loading Charge	05312	Long Distance	07510	Association Dues
02005	Non-Inventory Supplies	05314	Toll Free Long Distance	07520	Donations
02006	Purchasing Card Charges	05316	Telecom Maintenance & Repair	07590	Misc General Expense
03001	Vehicle Depreciation	05323	Measurement & Meter Reading	07591	Supplies & Expense
03002	Vehicle Lease Payments	05331	WAN/LAN/Internet Service	07600	CWIP Accruals
03003	Capitalized transportation costs	05351	AMI Towers and Fees and other radio	07601	Vehicle Cap Accrual
03004	Vehicle Expense	05364	Cellular, radio, pager charges	07605	Heavy Equipment Cap Accrual
04001	Safety, Newspaper	05376	Call service for MDT's, PC's, SCADA and others	07606	Insurance Cap Accrual
04002	Required By Law, Safety	05377	Cell phone equipment and accessories	07608	Uniform Cap Accrual
04018	Safety	05380	Video Conference	07609	Utility Cap Accrual
04021	Promo Other, Misc	05390	Audio Conference	09195	UCG Beginning Balance 3-31-98
04022	Promo Sales, Misc	05399	Capitalized Telecom Costs	09345	Taxes Other Than Inc Tax
04040	Community Rel&Trade Shows	05411	Meals and Entertainment	09911	Reimbursements
04044	Advertising	05412	Spousal & Dependent Travel		

Account: (Transmission Expenses) – Income Statement

8570 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating transmission measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc. not in connection with construction or maintenance.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04580 Building Lease/Rents Capitalized	05413 Transportation
01001 Capital Labor	04581 Building Lease/Rents	05414 Lodging
01008 Expense Labor Accrual	04582 Building Maintenance	05415 Membership Fees
01210 Fica Load	04590 Utilities	05416 Club Dues - Nondeductible
02001 Inventory Materials	04592 Misc Rents	05417 Club Dues - Deductible
02002 Material Cost - Major Items	04596 Utilities not allocated	05419 Misc Employee Expense
02003 Material Cost - Other	04599 Capitalized Utility Costs	05420 Employee Development
02004 Warehouse Loading Chrg	04780 Other Gas Costs	05421 Training
02005 Non-Inventory Supplies	04861 A&G Overhead	05422 Operator Qualifications Training
02006 Purchasing Card Charges	05010 Office Supplies	05426 Safety Training
03001 Vehicle Depreciation	05111 Postage/Delivery Services	05427 Technical (Job Skills) Training
03003 Capitalized trans. costs	05310 Monthly Lines and service	06111 Contract Labor
03004 Vehicle Expense	05312 Long Distance	07120 Environmental & Safety
04002 Required By Law, Safety	05316 Telecom Maintenance & Repair	07443 Uniforms
04018 Safety	05323 Measurement & Meter Reading	07444 Uniforms Capitalized
04021 Promo Other, Misc	05331 WAN/LAN/Internet Service	07499 Misc Employee Welfare Exp
04030 Energy Efficiency - Residential	05364 Cellular, radio, pager charges	07590 Misc General Expense
04046 Customer Relations & Assist	05376 Call service for MDT's, PC's, etc.	07600 CWIP Accruals
04201 Software Maintenance	05377 Cell phone equip. & accessories	07601 Vehicle Cap Accrual

04212	IT Equip. Maintenance	05390	Audio Conference	07608	Uniform Cap Accrual
04301	Equipment Lease	05399	Capitalized Telecom Costs	09195	UCG Beginning Balance 3-31-98
04302	Heavy Equipment	05411	Meals & Entertainment	09911	Reimbursements
04307	Heavy Equip. Capitalized	05412	Spousal & Dependent Travel		

Account: (Transmission Expenses)/(Purchased Gas Costs) – Income Statement

8580 - Transmission and compression of gas by others - Amounts paid to others for the transmission and compression of gas of the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C981	Atmos Energy Corporation Cons (Elim)
C070	Atmos Energy-Mississippi	C990	Mid-Tex Eliminations
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

00000	Default	04780	Other Gas Costs
03004	Vehicle Expense	04825	Trans/Comp Exp O&M-Atmos P/L Tx
04594	Dehydration Fees	04827	3rd Party Transport
04751	Gas Purchases	04828	City Gate Service-Residential
04771	Demand Charges-Transportation	04829	City Gate Service-Commercial
04772	Commodity-Transportation	04830	City Gate Service-Industrial
04773	Demand-Storage	04831	City Gate Service-Transport
04774	Capacity Release	05411	Meals and Entertainment
04775	PGA Recoveries	05413	Transportation
04777	Realignment Costs		

Account: (Transmission Expenses) – Income Statement

8590 - Other expenses - The cost of labor, material used and expenses incurred in operating transmission system equipment and other transmission system expenses not includible in any other accounts.

Companies enabled to use this account:

C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05316	Telecom Maintenance & Repair
01001	Capital Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
03001	Vehicle Depreciation	05415	Membership Fees
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05421	Training
04044	Advertising	05424	Books & Manuals
04201	Software Maintenance	05426	Safety Training
04212	IT Equipment	05427	Technical (Job Skills) Training
04302	Heavy Equipment	05428	Computer Skills & Systems Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04581	Building Lease/Rents	06121	Legal

04582 Building Maintenance	07120 Environmental & Safety
04590 Utilities	07443 Uniforms
04596 Utilities not allocated	07444 Uniforms Capitalized
04599 Capitalized Utility Costs	07452 Variable Pay & Mgmt Incentive Plans
04751 Gas Purchases	07499 Misc Employee Welfare Exp
04820 Unbilled PGA-Comm	07590 Misc General Expense
04889 Land Rights	07600 CWIP Accruals
05010 Office Supplies	07601 Vehicle Cap Accrual
05111 Postage/Delivery Services	07608 Uniform Cap Accrual
05310 Monthly Lines and service	09911 Reimbursements

Account: (Transmission Expenses) – Income Statement

8600 – Rents -Rents for property of others used, occupied or operated in connection with the operation of the transmission system.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies	05310 Monthly Lines and service
04002 Required By Law, Safety	05399 Capitalized Telecom Costs
04580 Building Lease/Rents Capitalized	05411 Meals and Entertainment
04581 Building Lease/Rents	05429 Work Environment Training
04582 Building Maintenance	06111 Contract Labor
04585 Railroad easements and crossings	07499 Misc Employee Welfare Exp
04592 Misc Rents	07590 Misc General Expense
04599 Capitalized Utility Costs	07600 CWIP Accruals
04889 Land Rights	07603 Rent Cap Accrual
05010 Office Supplies	

Account: (Transmission Expenses) – Income Statement

8610 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of transmission system facilities.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05415 Membership Fees
02006 Purchasing Card Charges	05417 Club Dues - Deductible

03001	Vehicle Depreciation	05419	Misc Employee Expense
03003	Capitalized transportation costs	05420	Employee Development
03004	Vehicle Expense	05421	Training
04302	Heavy Equipment	05427	Technical (Job Skills) Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04580	Building Lease/Rents Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07590	Misc General Expense
04582	Building Maintenance	07600	CWIP Accruals
04585	Railroad easements and crossings	07601	Vehicle Cap Accrual
04889	Land Rights	07603	Rent Cap Accrual
05312	Long Distance	07607	Telecom Cap Accrual
05364	Cellular, radio, pager charges		

Account: (Transmission Expenses) – Income Statement

8620 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline – Texas
C232	UCG Storage
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04201	Software Maintenance
01008	Expense Labor Accrual	04582	Building Maintenance
02001	Inventory Materials	05010	Office Supplies
02004	Warehouse Loading Charge	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05414	Lodging
03001	Vehicle Depreciation	06111	Contract Labor

Account: (Transmission Expenses) – Income Statement

8630 - Maintenance of mains - The cost of labor, materials used and expenses incurred in the maintenance of mains.

Examples:

1. Supervising.
2. Electrolysis and leak inspection.
3. Installing and removing temporary lines, when necessitated by maintenance.
4. Lamping and watching while making repairs.
5. Lowering and changing location of lines, when the same pipe is used.
6. Protecting lines from fires, floods, landslides, etc.
7. Rocking creek crossings.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01001 Capital Labor	05316 Telecom Maintenance & Repair
01003 Deferred Project Labor	05323 Measurement & Meter Reading
01006 O&M Project Labor and Contra	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05377 Cell phone equipment and accessories
01013 Expense Labor Transfer In	05399 Capitalized Telecom Costs
01014 Expense Labor Transfer Out	05411 Meals & Entertainment
02001 Inventory Materials	05412 Spousal & Dependent Travel
02002 Material Cost - Major Items	05413 Transportation
02003 Material Cost - Other	05414 Lodging
02004 Warehouse Loading Charge	05415 Membership Fees
02005 Non-Inventory Supplies	05417 Club Dues - Deductible
02006 Purchasing Card Charges	05419 Misc Employee Expense
03001 Vehicle Depreciation	05420 Employee Development
03003 Capitalized transportation costs	05421 Training
03004 Vehicle Expense	05425 Regulatory Compliance Training
04018 Safety	05427 Technical (Job Skills) Training
04046 Customer Relations & Assist	06111 Contract Labor
04301 Equipment Lease	06121 Legal
04302 Heavy Equipment	07120 Environmental & Safety
04307 Heavy Equipment Capitalized	07443 Uniforms
04580 Building Lease/Rents Capitalized	07444 Uniforms Capitalized
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04590 Utilities	07600 CWIP Accruals
04592 Misc Rents	07601 Vehicle Cap Accrual
04596 Utilities not allocated	07608 Uniform Cap Accrual
04599 Capitalized Utility Costs	09195 UCG Beginning Balance 3-31-98
05010 Office Supplies	09911 Reimbursements
05111 Postage/Delivery Services	

Account: (Transmission Expenses) – Income Statement

8640 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
01001 Capital Labor	05010 Office Supplies
01008 Expense Labor Accrual	05111 Postage/Delivery Services
02001 Inventory Materials	05310 Monthly Lines and service
02004 Warehouse Loading Charge	05312 Long Distance
02005 Non-Inventory Supplies	05377 Cell phone equipment and accessories
02006 Purchasing Card Charges	05399 Capitalized Telecom Costs
03001 Vehicle Depreciation	05411 Meals & Entertainment
03003 Capitalized transportation costs	05412 Spousal & Dependent Travel
03004 Vehicle Expense	05413 Transportation
04018 Safety	05414 Lodging
04201 Software Maintenance	05419 Misc Employee Expense
04212 IT Equipment	05420 Employee Development
04302 Heavy Equipment	05421 Training
04307 Heavy Equipment Capitalized	05422 Operator Qualifications Training

04580 Building Lease/Rents Capitalized	05427 Technical (Job Skills) Training
04581 Building Lease/Rents	06111 Contract Labor
04582 Building Maintenance	07120 Environmental & Safety
04590 Utilities	07443 Uniforms
04592 Misc Rents	07444 Uniforms Capitalized
04595 Refurbished Meters	07499 Misc Employee Welfare Exp
04596 Utilities not allocated	07590 Misc General Expense

Account: (Transmission Expenses) – Income Statement

8650 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline – Texas
C220 Atmos Energy Louisiana Industrial Gas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05312 Long Distance
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	05364 Cellular, radio, pager charges
02002 Material Cost - Major Items	05376 Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges
02004 Warehouse Loading Charge	05377 Cell phone equipment and accessories
02005 Non-Inventory Supplies	05399 Capitalized Telecom Costs
02006 Purchasing Card Charges	05411 Meals & Entertainment
03001 Vehicle Depreciation	05413 Transportation
03003 Capitalized transportation costs	05414 Lodging
03004 Vehicle Expense	05415 Membership Fees
04040 Community Rel&Trade Shows	05419 Misc Employee Expense
04070 Insurance	05420 Employee Development
04145 Printing/Slides/Graphics	05421 Training
04201 Software Maintenance	05427 Technical (Job Skills) Training
04302 Heavy Equipment	06111 Contract Labor
04306 Parts	07443 Uniforms
04307 Heavy Equipment Capitalized	07444 Uniforms Capitalized
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04585 Railroad easements and crossings	07600 CWIP Accruals
04590 Utilities	07601 Vehicle Cap Accrual
04599 Capitalized Utility Costs	09175 W/H Obsolete Mrch Adj
05010 Office Supplies	09195 UCG Beginning Balance 3-31-98
05111 Postage/Delivery Services	09911 Reimbursements
05310 Monthly Lines and service	

Account: (Transmission Expenses) – Income Statement

8660 - Maintenance of communication equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas

C050 Atmos Energy-KY/Mid-States
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
01008 Expense Labor Accrual	05010 Office Supplies
02001 Inventory Materials	05111 Postage/Delivery Services
02004 Warehouse Loading Charge	05331 WAN/LAN/Internet Service
02005 Non-Inventory Supplies	05351 AMI Towers and Fees and other radio
03003 Capitalized transportation costs	05411 Meals & Entertainment
03004 Vehicle Expense	05413 Transportation
04302 Heavy Equipment	05414 Lodging
04307 Heavy Equipment Capitalized	06111 Contract Labor
04580 Building Lease/Rents Capitalized	07499 Misc Employee Welfare Exp
04581 Building Lease/Rents	07590 Misc General Expense
04582 Building Maintenance	07600 CWIP Accruals
04590 Utilities	09195 UCG Beginning Balance 3-31-98

Account: (Transmission Expenses) – Income Statement

8670 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C221 Atmos Power Systems Inc
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04782 Bolivar-Hickory Valley Substation
01008 Expense Labor Accrual	04799 Compressor Repairs/Maint
02001 Inventory Materials	05010 Office Supplies
02004 Warehouse Loading Charge	05111 Postage/Delivery Services
02005 Non-Inventory Supplies	05316 Telecom Maintenance & Repair
03001 Vehicle Depreciation	05399 Capitalized Telecom Costs
03003 Capitalized transportation costs	05411 Meals and Entertainment
03004 Vehicle Expense	05414 Lodging
04201 Software Maintenance	06111 Contract Labor
04302 Heavy Equipment	07600 CWIP Accruals
04307 Heavy Equipment Capitalized	07601 Vehicle Cap Accrual
04590 Utilities	

Account: (Distribution Expenses) – Income Statement

8700 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of distribution system operations.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C231 Atmos Pipeline & Storage LLC
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C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C302	Egasco
C220	Atmos Energy Louisiana Industrial Gas	C303	Trans Louisiana Gas Pipeline
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

00000	Default	04112	Board Meeting Expenses	05411	Meals & Entertainment
01000	Non-project Labor	04120	Newswire/Blast Fax/Mail List	05412	Spousal & Dependent Travel
01001	Capital Labor	04121	Inv Relations/Bnkg Inst	05413	Transportation
01002	Capital Labor Contra	04124	Fin Notice & Qtrly Rpt	05414	Lodging
01003	Deferred Project Labor	04127	Tr & Reg of Bonds/Debt Fee	05415	Membership Fees
01004	Deferred Project Labor Contra	04130	Bank Service Charge	05416	Club Dues - Nondeductible
01005	Capitalized Project Labor	04145	Printing/Slides/Graphics	05417	Club Dues - Deductible
01006	O&M Project Labor and Contra	04146	Public Relations	05418	Settlement
01008	Expense Labor Accrual	04201	Software Maintenance	05419	Misc Employee Expense
01009	Capital Labor Accrual	04212	IT Equipment	05420	Employee Development
01010	PTO Accrual	04301	Equipment Lease	05421	Training
01011	Capital Labor Transfer In	04302	Heavy Equipment	05422	Operator Qualifications Training
01012	Capital Labor Transfer Out	04306	Parts	05424	Books & Manuals
01013	Expense Labor Transfer In	04307	Heavy Equipment Capitalized	05425	Regulatory Compliance Training
01014	Expense Labor Transfer Out	04580	Building Lease/Rents Capitalized	05426	Safety Training
01015	Deferred Project Labor Transfer In	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
01016	Deferred Proj Labor Transfer Out	04582	Building Maintenance	05428	Computer Skills & Systems Training
01200	Other Benefits Load	04585	Railroad easements and crossings	05429	Work Environment Training
01202	Pension Benefits Load	04590	Utilities	05430	Gas Supplies Services
01215	Suta Load Accrual	04592	Misc Rents	06111	Contract Labor
01221	Workers Comp Insurance	04593	Leased Gas Districts	06112	Collection Fees
01290	Other Benefits Load Projects	04596	Utilities not allocated	06116	Bill Print Fees
02001	Inventory Materials	04599	Capitalized Utility Costs	06121	Legal
02002	Material Cost - Major Items	04751	Gas Purchases	07111	Damages
02003	Material Cost - Other	04771	Demand Charges-Transportation	07119	Insurance - D&O
02004	Warehouse Loading Charge	04780	Other Gas Costs	07120	Environmental & Safety
02005	Non-Inventory Supplies	04799	Compressor Repairs/Maint	07421	Service Awards
02006	Purchasing Card Charges	04802	PGA Recoverable Company Used Gas	07443	Uniforms
03001	Vehicle Depreciation	04820	Unbilled PGA-Comm	07444	Uniforms Capitalized
03002	Vehicle Lease Payments	04861	A&G Overhead	07447	Education Assistance Program
03003	Capitalized transportation costs	04862	A&G Overhead Load	07449	Non-Qual Retirement Exp
03004	Vehicle Expense	04882	WIP Removal Cost	07454	VPP & MIP - Capital Credit
04001	Safety, Newspaper	04889	Land Rights	07488	COLI Loan Interest
04002	Required By Law, Safety	05010	Office Supplies	07490	SERP Capitalized
04017	Promo Sales, Consumer Rel	05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
04018	Safety	05310	Monthly Lines and service	07510	Association Dues
04021	Promo Other, Misc	05312	Long Distance	07520	Donations
04022	Promo Sales, Misc	05314	Toll Free Long Distance	07590	Misc General Expense
04023	GCA Public Notice Publication	05316	Telecom Maintenance & Repair	07591	Supplies & Expense
04030	Energy Efficiency - Residential	05317	Telephone Directory	07600	CWIP Accruals
04038	Natural Gas Vehicle Demo	05323	Measurement & Meter Reading	07601	Vehicle Cap Accrual
04040	Community Rel&Trade Shows	05331	WAN/LAN/Internet Service	07603	Rent Cap Accrual
04041	Gas Light Relight Program	05351	AMI Towers and Fees	07607	Telecom Cap Accrual

04044 Advertising	05352 Operation supervi - AMI Tower Fees	07608
04046 Customer Relations & Assist	05364 Cellular, radio, pager charges	07609 Utility Cap Accrual
04049 En Eff New Constr-Commer	05376 Call service for MDT's, PC's, SCADA and others	09173 W/H Adjmnt - Dr/Cr
04065 Offsite Storage	05377 Cell phone equipment and accessories	09195 UCG Beginning Balance 3-31-98
04070 Insurance	05380 Video Conference	09341 Admin & General Expenses
04072 Insurance Capitalized	05390 Audio Conference	09345 Taxes Other Than Inc Tax
04111 Director's Fees	05399 Capitalized Telecom Costs	09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8710/8711 - Distribution load dispatching/Oderization - The cost of labor, materials used and expenses incurred in dispatching and controlling the supply and flow of gas through the distribution system.

Examples:

Labor:

1. Supervising.
2. Analyzing pressures for irregularities.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling gas-make and inputs to distribution system.
7. Maintaining pressures at key points to divide the available gas during heavy demand periods.
8. Maintaining pressure log sheets.
9. Maintaining lowest necessary line pressures consistent with satisfactory service.
10. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

11. Consultants' fees and expenses.
12. Meals, traveling, and incidental expenses.
13. Office supplies, stationery and printed forms.
14. Transportation: company and rented vehicles.
15. Utility services: light, water, telephone.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05323 Measurement & Meter Reading
01001 Capital Labor	05331 WAN/LAN/Internet Service
01008 Expense Labor Accrual	05364 Cellular, radio, pager charges
02001 Inventory Materials	05399 Capitalized Telecom Costs
02002 Material Cost - Major Items	05411 Meals & Entertainment
02003 Material Cost - Other	05412 Spousal & Dependent Travel
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
02006 Purchasing Card Charges	05415 Membership Fees
03001 Vehicle Depreciation	05417 Club Dues - Deductible
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05421 Training
04002 Required By Law, Safety	05426 Safety Training
04301 Equipment Lease	06111 Contract Labor

04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07608	Uniform Cap Accrual
05310	Monthly Lines and service	09195	UCG Beginning Balance 3-31-98
05312	Long Distance	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8720 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred in operating distribution compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment and instruments when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized
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01008	Expense Labor Accrual	04802	PGA Recoverable Company Used Gas
02001	Inventory Materials	05111	Postage/Delivery Services
02004	Warehouse Loading Charge	05411	Meals and Entertainment
02005	Non-Inventory Supplies	06111	Contract Labor
02006	Purchasing Card Charges	07120	Environmental & Safety
03001	Vehicle Depreciation	07510	Association Dues
04302	Heavy Equipment		

Account: (Distribution Expenses) – Income Statement

8740 - Mains and services expenses - The cost of labor, materials used and expenses incurred in operating distribution system mains and services.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc. used in distribution mains operations, erecting line markers and warning signs, etc.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing equipment not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating and inspecting valve boxes or drip riser boxes, service lines, mains, etc.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks used in mains and service operations.
14. Making routine leak survey.
15. Oil fogging.

Materials and Expenses:

1. Line markers and warning signs.
2. Lumber, nails, etc., used in building and repairing gate boxes (foot bridges, stiles, tool boxes, etc.).
3. Charts and printed forms.
4. Scrubber oils.
5. Hand tools.
6. Lubricants, wiping rags, waste, etc.
7. Freight, express, parcel post, trucking and other transportation.
8. Uniforms.
9. Employee transportation and travel expenses.
10. Janitor and washroom supplies.
11. Utility services: light, water, telephone.
12. Gas used in mains operation.
13. Oil for fogging.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default	04046	Customer Relations & Assist	05399	Capitalized Telecom Costs
01000	Non-project Labor	04049	En Eff New Constr-Commer	05411	Meals & Entertainment
01001	Capital Labor	04065	Offsite Storage	05412	Spousal & Dependent Travel
01002	Capital Labor Contra	04070	Insurance	05413	Transportation
01003	Deferred Project Labor	04113	Directors Retirement Expenses	05414	Lodging
01004	Deferred Project Labor Contra	04120	Newswire/Blast Fax/Mail List	05415	Membership Fees
01005	Capitalized Project Labor	04124	Fin Notice & Qtrly Rpt	05416	Club Dues - Nondeductible
01006	O&M Project Labor and Contra	04130	Bank Service Charge	05417	Club Dues - Deductible
01008	Expense Labor Accrual	04145	Printing/Slides/Graphics	05419	Misc Employee Expense
01009	Capital Labor Accrual	04146	Public Relations	05420	Employee Development
01011	Capital Labor Transfer In	04201	Software Maintenance	05421	Training
01013	Expense Labor Transfer In	04212	IT Equipment Maintenance	05422	Operator Qualifications Training
01014	Expense Labor Transfer Out	04301	Equipment Lease	05424	Books & Manuals
01200	Other Benefits Load	04302	Heavy Equipment	05425	Regulatory Compliance Training
01201	Other Benefits Variance	04306	Parts	05426	Safety Training
01202	Pension Benefits Load	04307	Heavy Equipment Capitalized	05427	Technical (Job Skills) Training
01203	FAS106 Benefits Load	04580	Building Lease/Rents Capitalized	05428	Computer Skills & Systems Training
01210	Fica Load	04581	Building Lease/Rents	05429	Work Environment Training
01211	Futa Load	04582	Building Maintenance	06111	Contract Labor
01220	Denver City Tax Load	04585	Railroad easements and crossings	06112	Collection Fees
01221	Workers Comp Insurance	04590	Utilities	06121	Legal
01251	Medical Benefits Load	04592	Misc Rents	07111	Damages
01257	Empr ESOP Benefits Load	04595	Refurbished Meters	07120	Environmental & Safety
01260	Emp HSA Benefits Load	04596	Utilities not allocated	07421	Service Awards
01263	RSP FACC Benefits Load	04799	Compressor Repairs/Maint	07443	Uniforms
01266	Basic Life Benefits Load	04742	CNG Charges	07444	Uniforms Capitalized
01269	LTD Benefits Load	04773	Demand-Storage	07447	Education Assistance Program
01290	Other Benefits Load Projects	04780	Other Gas Costs	07449	Non-Qual Retirement Exp
02001	Inventory Materials	04799	Compressor Repairs/Maint	07452	Variable Pay & Mgmt Incentive Plans
02002	Material Cost - Major Items	04802	PGA Recoverable Company Used Gas	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
02003	Material Cost - Other	04873	WIP Interest Cap AFUDC	07490	SERP Capitalized
02004	Warehouse Loading Charge	04882	WIP Removal Cost	07499	Misc Employee Welfare Exp
02005	Non-Inventory Supplies	04888	Land	07510	Association Dues
02006	Purchasing Card Charges	04889	Land Rights	07520	Donations
03001	Vehicle Depreciation	05010	Office Supplies	07590	Misc General Expense
03002	Vehicle Lease Payments	05111	Postage/Delivery Services	07591	Supplies & Expense
03003	Capitalized transportation costs	05310	Monthly Lines and service	07600	CWIP Accruals
03004	Vehicle Expense	05312	Long Distance	07601	Vehicle Cap Accrual
04001	Safety, Newspaper	05314	Toll Free Long Distance	07603	Rent Cap Accrual
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	07607	Telecom Cap Accrual
04017	Promo Sales, Consumer Rel	05323	Measurement & Meter Reading	07608	Uniform Cap Accrual
04018	Safety	05331	WAN/LAN/Internet Service	09174	W/H Obsolete Inv Adj
04021	Promo Other, Misc	05351	AMI Towers and Fees and other radio	09175	W/H Obsolete Mrch Adj
04023	GCA Public Notice Publication	05364	Cellular, radio, pager charges	09195	UCG Beginning Balance 3-31-98
04030	Energy Efficiency - Residential	05376	Call service for MDT's, PC's, SCADA and others	09341	Admin & General Expenses
04040	Community Rel&Trade Shows	05377	Cell phone equipment and accessories	09910	Customer Installation Rev

Account: (Distribution Expenses) – Income Statement

8750 - Measuring and regulating station expenses—General - The cost of labor, materials used and expenses incurred in operating general distribution measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equip. Capitalized	05418 Settlement
01001 Capital Labor	04580 Building Lease/Rents Capitalized	05419 Misc Employee Expense
01005 Capitalized Project Labor	04581 Building Lease/Rents	05420 Employee Development
01008 Expense Labor Accrual	04582 Building Maintenance	05421 Training
01009 Capital Labor Accrual	04585 Railroad easements and crossings	05422 Operator Qualifications Training
02001 Inventory Materials	04590 Utilities	05424 Books & Manuals
02002 Material Cost - Major Items	04592 Misc Rents	05426 Safety Training
02003 Material Cost - Other	04596 Utilities not allocated	05427 Technical (Job Skills) Training
02004 Warehouse Loading Chrg	04599 Capitalized Utility Costs	05428 Computer Skills & Systems Training
02005 Non-Inventory Supplies	04889 Land Rights	05429 Work Environment Training
02006 Purchasing Card Charges	05010 Office Supplies	06111 Contract Labor
03001 Vehicle Depreciation	05111 Postage/Delivery Services	06121 Legal
03003 Capitalized trans. costs	05310 Monthly Lines and service	07120 Environmental & Safety
03004 Vehicle Expense	05312 Long Distance	07443 Uniforms
04002 Required By Law, Safety	05316 Telecom Maint. & Repair	07444 Uniforms Capitalized
04018 Safety	05317 Telephone Directory	07499 Misc Employee Welfare Exp
04021 Promo Other, Misc	05323 Measure. & Meter Read	07510 Association Dues
04030 Energy Efficiency - Residential	05364 Cellular, radio, pager charges	07520 Donations
04040 Community Rel&Trade Shows	05377 Cell phone equipment and accessories	07590 Misc General Expense
04046 Customer Relations & Assist	05399 Capitalized Telecom Cost	07600 CWIP Accruals
04146 Public Relations	05411 Meals & Entertainment	07601 Vehicle Cap Accrual

04201	Software Maintenance	05412	Spousal & Depend. Travel	07603	Rent Cap Accrual
04212	IT Equip. Maintenance	05413	Transportation	07607	Telecom Cap Accrual
04301	Equipment Lease	05414	Lodging	07608	Uniform Cap Accrual
04302	Heavy Equipment	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04306	Parts	05417	Club Dues - Deductible	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8760 - Measuring and regulating station expenses—Industrial - The cost of labor, materials used and expenses incurred in operating large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01001	Capital Labor	05377	Cell phone equipment and accessories
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02002	Material Cost - Major Items	05412	Spousal & Dependent Travel
02003	Material Cost - Other	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05415	Membership Fees

02006	Purchasing Card Charges	05416	Club Dues - Nondeductible
03001	Vehicle Depreciation	05419	Misc Employee Expense
03003	Capitalized transportation costs	05421	Training
03004	Vehicle Expense	05427	Technical (Job Skills) Training
04302	Heavy Equipment	06111	Contract Labor
04307	Heavy Equipment Capitalized	07120	Environmental & Safety
04580	Building Lease/Rents Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05310	Monthly Lines and service	07608	Uniform Cap Accrual
05312	Long Distance	09911	Reimbursements
05314	Toll Free Long Distance		

Account: (Distribution Expenses) – Income Statement

8770 - Measuring and regulating station expenses—City gate check stations - The cost of labor, materials used and expenses incurred in operating measuring and regulating stations used to measure and regulate the receipt of gas at entry points to distribution systems.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01001	Capital Labor	05310	Monthly Lines and service
01005	Capitalized Project Labor	05312	Long Distance
01006	O&M Project Labor and Contra	05323	Measurement & Meter Reading
01008	Expense Labor Accrual	05331	WAN/LAN/Internet Service
01013	Expense Labor Transfer In	05351	AMI Towers and Fees and other radio
01014	Expense Labor Transfer Out	05364	Cellular, radio, pager charges
01290	Other Benefits Load Projects	05376	Call service for MDT's, PC's, SCADA and others
02001	Inventory Materials	05399	Capitalized Telecom Costs
02002	Material Cost - Major Items	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
02006	Purchasing Card Charges	05415	Membership Fees
03001	Vehicle Depreciation	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05420	Employee Development
04001	Safety, Newspaper	05421	Training
04046	Customer Relations & Assist	05427	Technical (Job Skills) Training
04212	IT Equipment	05429	Work Environment Training
04302	Heavy Equipment	06111	Contract Labor
04307	Heavy Equipment Capitalized	07443	Uniforms
04580	Building Lease/Rents Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07590	Misc General Expense
04582	Building Maintenance	07600	CWIP Accruals
04590	Utilities	07601	Vehicle Cap Accrual
04592	Misc Rents	07603	Rent Cap Accrual
04599	Capitalized Utility Costs	07607	Telecom Cap Accrual
04889	Land Rights	09911	Reimbursements
05010	Office Supplies		

Account: (Distribution Expenses) – Income Statement

8780 - Meter and house regulator expenses - The cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.

Examples:

Labor:

(a) Removing, reinstalling, and changing or exchanging customer meters and house regulators:

1. Initiating or terminating service, including incidental meter reading.
2. Periodic replacement of meters and house regulators because of age.
3. Changing or exchanging meters and house regulators because of complaints or removal for inspection.
4. Resetting meters on existing connections.
5. Handling meters and house regulators to and from customer premises and meter shop.
6. Listing, tagging, and placing meter labels, etc., for removed and reset meters.
7. Changing position of meters or house regulators on the same premises.
8. Installing or removing blank linings.
9. Unproductive calls, etc.

(b) Turning on and turning off meters, except for failures of customers to pay bills:

10. Turning on meters, including necessary time to insure that gas lines are proper to use and that appliances are in usable condition.
11. Turning off meters including time to make safety precautions.

(c) Other:

12. Supervising.
13. Clerical work on meter history and associated equipment record cards, test cards, and reports.
14. Handling and recording meters for stock.
15. Inspecting and testing meters and house regulators.

16. Inspecting and adjusting meter testing equipment.
17. Driving trucks used in meter operations.

Materials and expenses:

18. Meter locks and seals.
19. Lubricants, wiping rags, waste, etc.
20. Uniforms.
21. Freight, express, parcel post, trucking, and other transportation.
22. Utility services: light, water, telephone, heating.
23. Office supplies, stationery and printing.
24. Employees' transportation expenses.
25. Janitor, washroom, first aid supplies, etc.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default	04201	Software Maintenance	05420	Employee Development
01000	Non-project Labor	04212	IT Equipment Maintenance	05421	Training
01001	Capital Labor	04301	Equipment Lease	05424	Books & Manuals
01002	Capital Labor Contra	04302	Heavy Equipment	05425	Regulatory Compliance Training
01003	Deferred Project Labor	04306	Parts	05426	Safety Training
01005	Capitalized Project Labor	04307	Heavy Equipment Capitalized	05427	Technical (Job Skills) Training
01006	O&M Project Labor and Contra	04580	Building Lease/Rents Capitalized	05429	Work Environment Training
01008	Expense Labor Accrual	04581	Building Lease/Rents	06111	Contract Labor
01011	Capital Labor Transfer In	04582	Building Maintenance	06112	Collection Fees
01013	Expense Labor Transfer In	04590	Utilities	06116	Bill Print Fees
01014	Expense Labor Transfer Out	04592	Misc Rents	07111	Damages
01200	Other Benefits Load	04595	Refurbished Meters	07120	Environmental & Safety
01210	Fica Load	04599	Capitalized Utility Costs	07421	Service Awards
02001	Inventory Materials	04780	Other Gas Costs	07443	Uniforms
02002	Material Cost - Major Items	05010	Office Supplies	07444	Uniforms Capitalized
02003	Material Cost - Other	05111	Postage/Delivery Services	07449	Non-Qual Retirement Exp
02004	Warehouse Loading Charge	05310	Monthly Lines and service	07452	Variable Pay & Mgmt Incentive Plans
02005	Non-Inventory Supplies	05312	Long Distance	07499	Misc Employee Welfare Exp
02006	Purchasing Card Charges	05316	Telecom Maintenance & Repair	07510	Association Dues
03001	Vehicle Depreciation	05323	Measurement & Meter Reading	07520	Donations
03002	Vehicle Lease Payments	05364	Cellular, radio, pager charges	07590	Misc General Expense
03003	Capitalized transportation costs	05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	07591	Supplies & Expense
03004	Vehicle Expense	05377	Cell phone equipment and accessories	07600	CWIP Accruals
04001	Safety, Newspaper	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
04002	Required By Law, Safety	05411	Meals & Entertainment	07603	Rent Cap Accrual
04018	Safety	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04021	Promo Other, Misc	05413	Transportation	07608	Uniform Cap Accrual
04040	Community Rel&Trade Shows	05414	Lodging	09173	W/H Adjmnt - Dr/Cr
04044	Advertising	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04046	Customer Relations & Assist	05416	Club Dues - Nondeductible	09910	Customer Installation Rev
04070	Insurance	05417	Club Dues - Deductible	09911	Reimbursements
04130	Bank Service Charge	05418	Settlement		
04146	Public Relations	05419	Misc Employee Expense		

Account: (Distribution Expenses) – Income Statement

8790 - Customer installations expenses - The cost of labor, materials used and expenses incurred in work on customer premises other than expenses includible in account 8780.

Examples:

Labor:

1. Supervising.
2. Altering customer-owned service extensions or meter connections.
3. Investigating and correcting pressure difficulties or stoppages in customer-owned piping.
4. Adjusting and repairing burner pilots because of impurities in the gas or failure of the distribution system.
5. Oiling or spraying noisy customer meters.
6. Investigating and stopping gas leaks on customers' premises caused by defective meter, customer-owned piping, or customer appliances.
7. Inspecting new installations to determine that the customers' equipment and piping are properly installed and connected.
8. Consolidating meter installations, without change of size, due to elimination of separate meters for different service classifications.
9. Investigating and adjusting complaints of service on customers' premises.
10. Gas load surveys including the incidental preparations and replacement of meters.
11. Unproductive calls.
12. Stenographic and clerical work.
13. Janitorial services, etc.
14. Installing demand or test meters.
15. Inspecting, cleaning, repairing and adjusting customer-owned appliances for domestic, industrial, or commercial use, including house heating furnaces and other space heating appliances, hotel and restaurant appliances.
16. Replacing defective parts in customer-owned appliances and salvaging reusable appliance parts.

Materials and expenses:

17. Lubricants, wiping rags, waste, etc.
18. Uniforms.
19. Replacement parts for appliances.
20. Office supplies, printing and stationery.
21. Janitor, washroom, first aid supplies, etc.
22. Employees' transportation and travel expenses.
23. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C302	Egasco

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04306	Parts	05426	Safety Training
01001	Capital Labor	04307	Heavy Equip. Capitalized	05427	Technical (Job Skills) Training
01003	Deferred Project Labor	04580	Building Lease/Rents Capitalized	05429	Work Environment Training
01004	Deferred Project Labor Contra	04581	Building Lease/Rents	06111	Contract Labor
01005	Capitalized Project Labor	04582	Building Maintenance	06112	Collection Fees
01006	O&M Project Labor and Contra	04590	Utilities	07111	Damages
01008	Expense Labor Accrual	04599	Capitalized Utility Costs	07119	Insurance - D&O
02001	Inventory Materials	04801	Company Used Gas	07120	Environmental & Safety
02002	Material Cost - Major Items	05010	Office Supplies	07443	Uniforms
02003	Material Cost - Other	05111	Postage/Delivery Services	07444	Uniforms Capitalized
02004	Warehouse Loading Chrg	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp

02005 Non-Inventory Supplies	05312 Long Distance	07490 SERP Capitalized
02006 Purchasing Card Charges	05316 Telecom Maintenance & Repair	07499 Misc Employee Welfare Exp
03001 Vehicle Depreciation	05364 Cellular, radio, pager charges	07520 Donations
03003 Capitalized trans. costs	05377 Cell phone equip. & acces	07590 Misc General Expense
03004 Vehicle Expense	05399 Capitalized Telecom Cost	07600 CWIP Accruals
04001 Safety, Newspaper	05411 Meals & Entertainment	07601 Vehicle Cap Accrual
04018 Safety	05412 Spousal & Dependent Travel	07603 Rent Cap Accrual
04021 Promo Other, Misc	05413 Transportation	07607 Telecom Cap Accrual
04040 Community Rel&Trade Shows	05414 Lodging	07608 Uniform Cap Accrual
04046 Customer Relations & Assist	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98
04070 Insurance	05417 Club Dues - Deductible	09910 Customer Installation Rev
04146 Public Relations	05419 Misc Employee Expense	09911 Reimbursements
04212 IT Equip. Maintenance	05420 Employee Development	09927 Cust Uncol Acct-Write Off
04301 Equipment Lease	05421 Training	
04302 Heavy Equipment	05424 Books & Manuals	

Account: (Distribution Expenses) – Income Statement

8800 - Other expenses - The cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04581 Building Lease/Rents	05420 Employee Development
01001 Capital Labor	04582 Building Maintenance	05421 Training
01005 Capitalized Project Labor	04585 Railroad easements and crossings	05422 Operator Qualifications Training
01006 O&M Project Labor and Contra	04590 Utilities	05424 Books & Manuals
01008 Expense Labor Accrual	04592 Misc Rents	05425 Regulatory Compliance Training
01013 Expense Labor Transfer In	04596 Utilities not allocated	05426 Safety Training
01014 Expense Labor Transfer Out	04599 Capitalized Utility Costs	05427 Technical (Job Skills) Training
01200 Other Benefits Load	04773 Demand-Storage	05428 Computer Skills & Systems Training
01202 Pension Benefits Load	04780 Other Gas Costs	05429 Work Environment Training
02001 Inventory Materials	04800 Reimbursement for Gas Loss	06111 Contract Labor
02002 Material Cost - Major Items	04801 Company Used Gas	06112 Collection Fees
02004 Warehouse Loading Charge	04802 PGA Recoverable Company Used Gas	06116 Bill Print Fees
02005 Non-Inventory Supplies	04861 A&G Overhead	06121 Legal
02006 Purchasing Card Charges	04882 WIP Removal Cost	07111 Damages
03001 Vehicle Depreciation	04888 Land	07120 Environmental & Safety
03002 Vehicle Lease Payments	04889 Land Rights	07421 Service Awards
03003 Capitalized transportation costs	05010 Office Supplies	07443 Uniforms
03004 Vehicle Expense	05111 Postage/Delivery Services	07444 Uniforms Capitalized
04001 Safety, Newspaper	05310 Monthly Lines and service	07447 Education Assistance Program
04002 Required By Law, Safety	05312 Long Distance	07499 Misc Employee Welfare Exp
04018 Safety	05314 Toll Free Long Distance	07450 Capitalized Restricted Stock
04021 Promo Other, Misc	05316 Telecom Maintenance & Repair	07452 Variable Pay & Mgmt Incentive Plans
04038 Natural Gas Vehicle Demo	05317 Telephone Directory	07458 Restricted Stock - Long Term Incentive Plan - Performance Based
04040 Community Rel&Trade Shows	05323 Measurement & Meter Reading	07489 NQ Retirement Cost
04041 Gas Light Relight Program	05331 WAN/LAN/Internet Service	07490 SERP Capitalized

04044 Advertising	05351 AMI Towers and Fees and other radio	07499 Misc Employee Welfare Exp
04046 Customer Relations & Assist	05364 Cellular, radio, pager charges	07510 Association Dues
04065 Offsite Storage	05376 Call service for MDT's, PC's, SCADA and others	07520 Donations
04070 Insurance	05377 Cell phone equipment and accessories	07590 Misc General Expense
04129 NYSE Fees & Exps	05380 Video Conference	07591 Supplies & Expense
04141 Web Site	05390 Audio Conference	07600 CWIP Accruals
04145 Printing/Slides/Graphics	05399 Capitalized Telecom Costs	07601 Vehicle Cap Accrual
04146 Public Relations	05411 Meals & Entertainment	07603 Rent Cap Accrual
04201 Software Maintenance	05412 Spousal & Dependent Travel	07607 Telecom Cap Accrual
04212 IT Equipment Maintenance	05413 Transportation	07608 Uniform Cap Accrual
04301 Equipment Lease	05414 Lodging	07609 Utility Cap Accrual
04302 Heavy Equipment	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98
04306 Parts	05416 Club Dues - Nondeductible	09345 Taxes Other Than Inc Tax
04307 Heavy Equipment Capitalized	05417 Club Dues - Deductible	09911 Reimbursements
04580 Building Lease/Rents Capitalized	05419 Misc Employee Expense	

Account: (Distribution Expenses) – Income Statement

8810 – Rents - Rents for property of others used, occupied or operated in connection with the operation of the distribution system.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities	05412 Spousal & Dependent Travel
01008 Expense Labor Accrual	04592 Misc Rents	05413 Transportation
02001 Inventory Materials	04593 Leased Gas Districts	05414 Lodging
02002 Material Cost - Major Items	04599 Capitalized Utility Costs	05415 Membership Fees
02004 Warehouse Loading Charge	04820 Unbilled PGA-Comm	05417 Club Dues - Deductible
02005 Non-Inventory Supplies	04832 West Texas Irr unbilled est	05419 Misc Employee Expense
02006 Purchasing Card Charges	04881 WIP Salvage	05420 Employee Development
03001 Vehicle Depreciation	04882 WIP Removal Cost	05421 Training
03003 Capitalized transportation costs	04889 Land Rights	06111 Contract Labor
03004 Vehicle Expense	05010 Office Supplies	06121 Legal
04018 Safety	05111 Postage/Delivery Services	07120 Environmental & Safety
04040 Community Rel&Trade Shows	05310 Monthly Lines and service	07443 Uniforms
04065 Offsite Storage	05316 Telecom Maintenance & Repair	07444 Uniforms Capitalized
04212 IT Equipment	05323 Measurement & Meter Reading	07499 Misc Employee Welfare Exp
04301 Equipment Lease	05331 WAN/LAN/Internet Service	07590 Misc General Expense
04302 Heavy Equipment	05351 AMI Towers and Fees and other radio	07600 CWIP Accruals
04307 Heavy Equipment Capitalized	05352 Operation supervi - AMI Tower Fees	07603 Rent Cap Accrual
04580 Building Lease/Rents Capitalized	05364 Cellular, radio, pager charges	07607 Telecom Cap Accrual
04581 Building Lease/Rents	05380 Video Conference	07608 Uniform Cap Accrual
04582 Building Maintenance	05399 Capitalized Telecom Costs	07609 Utility Cap Accrual
04585 Railroad easements and crossings	05411 Meals and Entertainment	09195 UCG Beginning Balance 3-31-98

Account: (Distribution Expenses) – Income Statement

8850 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of distribution system facilities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized	05424 Books & Manuals
01001 Capital Labor	04582 Building Maintenance	05425 Regulatory Compliance Training
01008 Expense Labor Accrual	04590 Utilities	05426 Safety Training
02001 Inventory Materials	05010 Office Supplies	05427 Technical (Job Skills) Training
02002 Material Cost - Major Items	05111 Postage/Delivery Services	05428 Computer Skills & Systems Training
02004 Warehouse Loading Charge	05310 Monthly Lines and service	05429 Work Environment Training
02005 Non-Inventory Supplies	05312 Long Distance	06111 Contract Labor
02006 Purchasing Card Charges	05323 Measurement & Meter Reading	07111 Damages
03001 Vehicle Depreciation	05331 WAN/LAN/Internet Service	07120 Environmental & Safety
03002 Vehicle Lease Payments	05364 Cellular, radio, pager charges	07421 Service Awards
03003 Capitalized transportation costs	05377 Cell phone equip & accessories	07443 Uniforms
03004 Vehicle Expense	05399 Capitalized Telecom Costs	07444 Uniforms Capitalized
04017 Promo Sales, Consumer Rel	05411 Meals & Entertainment	07499 Misc Employee Welfare Exp
04018 Safety	05412 Spousal & Dependent Travel	07510 Association Dues
04021 Promo Other, Misc	05413 Transportation	07520 Donations
04040 Community Rel&Trade Shows	05414 Lodging	07590 Misc General Expense
04044 Advertising	05415 Membership Fees	07600 CWIP Accruals
04046 Customer Relations & Assist	05416 Club Dues - Nondeductible	07601 Vehicle Cap Accrual
04146 Public Relations	05417 Club Dues - Deductible	07607 Telecom Cap Accrual
04201 Software Maintenance	05418 Settlement	07608 Uniform Cap Accrual
04212 IT Equipment	05419 Misc Employee Expense	09195 UCG Beginning Balance 3-31-98
04302 Heavy Equipment	05420 Employee Development	
04306 Parts	05421 Training	

Account: (Distribution Expenses) – Income Statement

8860 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04592 Misc Rents
01001 Capital Labor	04599 Capitalized Utility Costs

01003	Deferred Project Labor	05010	Office Supplies
01008	Expense Labor Accrual	05111	Postage/Delivery Services
02001	Inventory Materials	05411	Meals & Entertainment
02003	Material Cost - Other	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05419	Misc Employee Expense
02006	Purchasing Card Charges	05427	Technical (Job Skills) Training
03001	Vehicle Depreciation	06111	Contract Labor
03002	Vehicle Lease Payments	07120	Environmental & Safety
03003	Capitalized transportation costs	07499	Misc Employee Welfare Exp
03004	Vehicle Expense	07590	Misc General Expense
04301	Equipment Lease	07591	Supplies & Expense
04302	Heavy Equipment	07600	CWIP Accruals
04307	Heavy Equipment Capitalized	07601	Vehicle Cap Accrual
04580	Building Lease/Rents Capitalized	07603	Rent Cap Accrual
04581	Building Lease/Rents	09195	UCG Beginning Balance 3-31-98
04582	Building Maintenance	09911	Reimbursements
04590	Utilities		

Account: (Distribution Expenses) – Income Statement

8870 - Maintenance of mains - The cost of labor, materials used and expenses incurred in the maintenance of distribution mains.

Examples:

1. Supervising.
2. Trenching, backfilling, and breaking and restoring pavement in connection with the installation of leak or reinforcing clamps.
3. Work performed as the result of municipal improvements, such as street widening, sewers, etc., where the gas mains are not retired.
4. Municipal inspections relating to maintenance work.
5. Other work of the following character:
 - a. Locating leaks incident to maintenance.
 - b. Cutting off mains without replacement. (Minor cuts not retired.)
 - c. Repairing leaking joints.
 - d. Repairing broken mains.
 - e. Repairing leaks on main drip riser or valve test pipe.
 - f. Bringing main valve box, main drip riser box, valve test pipe box, or pressure pipe roadway box up to grade.
 - g. Cleaning, repainting, coating, and wrapping exposed mains.
 - h. Repacking main valves.
 - i. Locating and clearing gas main faults.
 - j. Lowering and changing location of mains.
 - k. Trenching, backfilling, cutting-in or removal of pipe not retired in connection with the installation of leak clamps, valves, or drips.
 - l. Watching and lamping open cuts associated with maintenance.
 - m. Restoration of permanent pavement in connection with work chargeable to maintenance.
 - n. Emergency stand-by time associated with maintenance.
 - o. Repairing sewers, drains, walls, etc., when damaged by maintenance work.
 - p. Making electrolysis tests to maintain life of plant.
 - q. Repairing property of others damaged by maintenance work.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04301 Equipment Lease	05417 Club Dues - Deductible
01001 Capital Labor	04302 Heavy Equipment	05419 Misc Employee Expense
01002 Capital Labor Contra	04306 Parts	05420 Employee Development
01003 Deferred Project Labor	04307 Heavy Equip.Capitalized	05421 Training
01005 Capitalized Project Labor	04580 Building Lease/Rents Capitalized	05422 Operator Qualifications Training
01006 O&M Proj.Labor &Contra	04581 Building Lease/Rents	05424 Books & Manuals
01008 Expense Labor Accrual	04582 Building Maintenance	05425 Regulatory Compliance Training
01013 Expense Labor Trans. In	04585 Railroad easements and crossings	05426 Safety Training
01014 Expense Labor Trans. Out	04590 Utilities	05427 Technical (Job Skills) Training
01290 Other Benefits Load Projects	04592 Misc Rents	06111 Contract Labor
02001 Inventory Materials	04596 Utilities not allocated	06121 Legal
02002 Material Cost - Major Items	04599 Capitalized Utility Costs	07111 Damages
02003 Material Cost - Other	04862 A&G Overhead Load	07120 Environmental & Safety
02004 Warehouse Loading Chrg	04889 Land Rights	07421 Service Awards
02005 Non-Inventory Supplies	05010 Office Supplies	07443 Uniforms
02006 Purchasing Card Charges	05111 Postage/Delivery Services	07444 Uniforms Capitalized
03001 Vehicle Depreciation	05310 Monthly Lines and service	07499 Misc Employee Welfare Exp
03002 Vehicle Lease Payments	05312 Long Distance	07490 SERP Capitalized
03003 Capitalized trans. costs	05317 Telephone Directory	07499 Misc Employee Welfare Exp
03004 Vehicle Expense	05323 Measurement & Meter Reading	07510 Association Dues
04002 Required By Law, Safety	05351 AMI Towers and Fees and other radio	07520 Donations
04017 Promo Sales, Consumer Rel	05364 Cellular, radio, pager charges	07590 Misc General Expense
04018 Safety	05377 Cell phone equip. & accessories	07591 Supplies & Expense
04021 Promo Other, Misc	05399 Capitalized Telecom Costs	07600 CWIP Accruals
04040 Community Rel&Trade Shows	05411 Meals & Entertainment	07601 Vehicle Cap Accrual
04044 Advertising	05412 Spousal & Dependent Travel	07607 Telecom Cap Accrual
04046 Customer Relations & Assist	05413 Transportation	07608 Uniform Cap Accrual
04070 Insurance	05414 Lodging	09173 W/H Adjmnt - Dr/Cr
04146 Public Relations	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98
04201 Software Maintenance	05416 Club Dues - Nondeductible	09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8880 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02001 Inventory Materials	05411 Meals & Entertainment
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03003 Capitalized transportation costs	05424 Books & Manuals
03004 Vehicle Expense	06111 Contract Labor
04046 Customer Relations & Assist	07443 Uniforms
04580 Building Lease/Rents Capitalized	07444 Uniforms Capitalized
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04590 Utilities	07603 Rent Cap Accrual
05010 Office Supplies	07608 Uniform Cap Accrual
05111 Postage/Delivery Services	

Account: (Distribution Expenses) – Income Statement

8890 - Maintenance of measuring and regulating station equipment—General - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04582	Building Maintenance	05417	Club Dues - Deductible
01001	Capital Labor	04590	Utilities	05419	Misc Employee Expense
01008	Expense Labor Accrual	04592	Misc Rents	05420	Employee Development
02001	Inventory Materials	04596	Utilities not allocated	05421	Training
02003	Material Cost - Other	04599	Capitalized Utility Costs	05422	Operator Qualifications Training
02004	Warehouse Loading Charge	04780	Other Gas Costs	05424	Books & Manuals
02005	Non-Inventory Supplies	04889	Land Rights	05426	Safety Training
02006	Purchasing Card Charges	05010	Office Supplies	05427	Technical (Job Skills) Training
03001	Vehicle Depreciation	05111	Postage/Delivery Services	06111	Contract Labor
03002	Vehicle Lease Payments	05310	Monthly Lines and service	07120	Environmental & Safety
03003	Capitalized transportation costs	05312	Long Distance	07443	Uniforms
03004	Vehicle Expense	05316	Telecom Maintenance & Repair	07444	Uniforms Capitalized
04001	Safety, Newspaper	05323	Measurement & Meter Reading	07499	Misc Employee Welfare Exp
04018	Safety	05364	Cellular, radio, pager charges	07510	Association Dues
04201	Software Maintenance	05377	Cell phone equipment and accessories	07590	Misc General Expense
04212	IT Equipment Maintenance	05399	Capitalized Telecom Costs	07600	CWIP Accruals
04302	Heavy Equipment	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04306	Parts	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04307	Heavy Equipment Capitalized	05413	Transportation	07608	Uniform Cap Accrual
04580	Building Lease/Rents Capitalized	05414	Lodging	09195	UCG Beginning Balance 3-31-98
04581	Building Lease/Rents	05415	Membership Fees	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8900 - Maintenance of measuring and regulating station equipment—Industrial - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05399	Capitalized Telecom Costs
01008	Expense Labor Accrual	05411	Meals & Entertainment
02001	Inventory Materials	05412	Spousal & Dependent Travel
02002	Material Cost - Major Items	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05417	Club Dues - Deductible
02006	Purchasing Card Charges	05419	Misc Employee Expense
03001	Vehicle Depreciation	05420	Employee Development
03003	Capitalized transportation costs	05421	Training
03004	Vehicle Expense	05427	Technical (Job Skills) Training

04046	Customer Relations & Assist	06111	Contract Labor
04302	Heavy Equipment	07443	Uniforms
04307	Heavy Equipment Capitalized	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05312	Long Distance	07601	Vehicle Cap Accrual
05316	Telecom Maintenance & Repair	07607	Telecom Cap Accrual
05323	Measurement & Meter Reading	07608	Uniform Cap Accrual
05364	Cellular, radio, pager charges		

Account: (Distribution Expenses) – Income Statement

8910 - Maintenance of measuring and regulating station equipment—City gate check stations - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C233	WKG Storage
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05312	Long Distance
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02002	Material Cost - Major Items	05412	Spousal & Dependent Travel
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
02006	Purchasing Card Charges	05419	Misc Employee Expense
03001	Vehicle Depreciation	06111	Contract Labor
03004	Vehicle Expense	06112	Collection Fees
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04582	Building Maintenance	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04592	Misc Rents	07590	Misc General Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07607	Telecom Cap Accrual
05111	Postage/Delivery Services	07608	Uniform Cap Accrual

Account: (Distribution Expenses) – Income Statement

8920 - Maintenance of services - The cost of labor, materials used and expenses incurred in the maintenance of services.

Examples:

1. Supervising.
2. Testing pipe for leaks and condition of wrapping.
3. Testing for, locating, and clearing trouble on company maintained services.
4. Inspecting and testing after repairs have been made.
5. Reporting on the condition of gas services to determine the need for repairs.
6. Making minor repairs and changes.
7. Rearranging and changing the location of services not retired.
8. Repairing service valves for reuse.

9. Stopping leaks on service pipes and drip risers.
10. Lowering and raising curb boxes to grade.
11. Replacing less than a complete service when not retired.
12. Installing fittings, valves, drips, frost protection devices, or replacing similar items on existing services.
13. Cutting and replacing pavement, pavement base and sidewalks in connection with maintenance work.
14. Restoring condition of services damaged by fire, storm, leakage, flood, accident or other casualties.
15. Repairing property of others damaged by maintenance work.
16. Transferring services in connection with the installation of new mains.
17. Installing, maintaining, and removing temporary facilities to prevent the interruption of service.
18. Converting low pressure gas distribution service to medium or high pressure service.
19. Relocating and rerouting gas service temporarily during alterations of buildings.
20. Performing work resulting from municipal improvements, such as street widening, sewers, etc.
21. Replacing service valve box or drip riser box.
22. Installing, removing or replacing service valve, drip pot, or drip riser.
23. Repacking service valve.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04201 Software Maintenance	05417 Club Dues - Deductible
01001 Capital Labor	04302 Heavy Equipment	05418 Settlement
01002 Capital Labor Contra	04306 Parts	05419 Misc Employee Expense
01006 O&M Project Labor and Contra	04307 Heavy Equipment Capitalized	05421 Training
01008 Expense Labor Accrual	04581 Building Lease/Rents	05427 Technical (Job Skills) Training
01013 Expense Labor Transfer In	04582 Building Maintenance	06111 Contract Labor
01014 Expense Labor Transfer Out	04590 Utilities	06112 Collection Fees
01200 Other Benefits Load	04592 Misc Rents	06116 Bill Print Fees
02001 Inventory Materials	04599 Capitalized Utility Costs	07111 Damages
02002 Material Cost - Major Items	05010 Office Supplies	07120 Environmental & Safety
02003 Material Cost - Other	05111 Postage/Delivery Services	07443 Uniforms
02004 Warehouse Loading Charge	05312 Long Distance	07444 Uniforms Capitalized
02005 Non-Inventory Supplies	05323 Measurement & Meter Reading	07499 Misc Employee Welfare Exp
02006 Purchasing Card Charges	05351 AMI Towers and Fees and other radio	07590 Misc General Expense
03001 Vehicle Depreciation	05377 Cell phone equipment and accessories	07600 CWIP Accruals
03002 Vehicle Lease Payments	05399 Capitalized Telecom Costs	07601 Vehicle Cap Accrual
03003 Capitalized transportation costs	05411 Meals & Entertainment	07607 Telecom Cap Accrual
03004 Vehicle Expense	05412 Spousal & Dependent Travel	07608 Uniform Cap Accrual
04002 Required By Law, Safety	05413 Transportation	09195 UCG Beginning Balance 3-31-98
04046 Customer Relations & Assist	05414 Lodging	09910 Customer Installation Rev
04070 Insurance	05415 Membership Fees	09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8930 - Maintenance of meters and house regulators - The cost of labor, materials used and expenses incurred in the maintenance of meters and house regulators.

Examples:

1. Inspecting and testing meters and house regulators on customers' premises or in shops in connection with repairs.

2. Cleaning, repairing, and painting meters, house regulators, and accessories and equipment.
3. Repairing testing equipment.
4. Rebuilding and overhauling meters without changing their rated capacities.
5. Resealing house regulators with mercury, replacing diaphragms, springs and other defective or worn parts.
6. Replacing or adding any item not constituting a retirement unit.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

- | | |
|--|--|
| 01000 Non-project Labor | 05323 Measurement & Meter Reading |
| 01001 Capital Labor | 05377 Cell phone equipment and accessories |
| 01008 Expense Labor Accrual | 05399 Capitalized Telecom Costs |
| 02001 Inventory Materials | 05411 Meals & Entertainment |
| 02002 Material Cost - Major Items | 05412 Spousal & Dependent Travel |
| 02004 Warehouse Loading Charge | 05413 Transportation |
| 02005 Non-Inventory Supplies | 05414 Lodging |
| 02006 Purchasing Card Charges | 05415 Membership Fees |
| 03001 Vehicle Depreciation | 05416 Club Dues - Nondeductible |
| 03003 Capitalized transportation costs | 05417 Club Dues - Deductible |
| 03004 Vehicle Expense | 05419 Misc Employee Expense |
| 04018 Safety | 05420 Employee Development |
| 04302 Heavy Equipment | 05421 Training |
| 04307 Heavy Equipment Capitalized | 05424 Books & Manuals |
| 04581 Building Lease/Rents | 06111 Contract Labor |
| 04582 Building Maintenance | 07120 Environmental & Safety |
| 04590 Utilities | 07443 Uniforms |
| 04592 Misc Rents | 07444 Uniforms Capitalized |
| 04595 Refurbished Meters | 07499 Misc Employee Welfare Exp |
| 04599 Capitalized Utility Costs | 07590 Misc General Expense |
| 05010 Office Supplies | 07600 CWIP Accruals |
| 05111 Postage/Delivery Services | 07607 Telecom Cap Accrual |
| 05310 Monthly Lines and service | 07608 Uniform Cap Accrual |
| 05312 Long Distance | 09195 UCG Beginning Balance 3-31-98 |
| 05316 Telecom Maintenance & Repair | 09911 Reimbursements |

Account: (Distribution Expenses) – Income Statement

8940 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of street lighting equipment and all other distribution system equipment not provided for elsewhere.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01001 Capital Labor	05316 Telecom Maintenance & Repair
01005 Capitalized Project Labor	05323 Measurement & Meter Reading
01008 Expense Labor Accrual	05331 WAN/LAN/Internet Service
01200 Other Benefits Load	05351 AMI Towers and Fees and other radio
02001 Inventory Materials	05364 Cellular, radio, pager charges
02002 Material Cost - Major Items	05377 Cell phone equipment and accessories
02003 Material Cost - Other	05399 Capitalized Telecom Costs
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation
02006 Purchasing Card Charges	05414 Lodging
03001 Vehicle Depreciation	05415 Membership Fees
03002 Vehicle Lease Payments	05417 Club Dues - Deductible
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05420 Employee Development
04212 IT Equipment	05424 Books & Manuals
04301 Equipment Lease	05427 Technical (Job Skills) Training
04302 Heavy Equipment	06111 Contract Labor
04306 Parts	06121 Legal
04307 Heavy Equipment Capitalized	07111 Damages
04580 Building Lease/Rents Capitalized	07120 Environmental & Safety
04581 Building Lease/Rents	07443 Uniforms
04582 Building Maintenance	07444 Uniforms Capitalized
04585 Railroad easements and crossings	07499 Misc Employee Welfare Exp
04590 Utilities	07590 Misc General Expense
04592 Misc Rents	07600 CWIP Accruals
04596 Utilities not allocated	07601 Vehicle Cap Accrual
04599 Capitalized Utility Costs	07607 Telecom Cap Accrual
04889 Land Rights	09195 UCG Beginning Balance 3-31-98
05010 Office Supplies	09911 Reimbursements
05111 Postage/Delivery Services	

Account: (Customer Accounts Expenses) – Income Statement

9010 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C020 Atmos Energy-Louisiana	C231 Atmos Pipeline & Storage LLC
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05316 Telecom Maintenance & Repair
01001 Capital Labor	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05377 Cell phone equip & accessories
02001 Inventory Materials	05399 Capitalized Telecom Costs
02002 Material Cost - Major Items	05411 Meals & Entertainment
02004 Warehouse Loading Charge	05412 Spousal & Dependent Travel
02005 Non-Inventory Supplies	05413 Transportation
02006 Purchasing Card Charges	05414 Lodging
03001 Vehicle Depreciation	05415 Membership Fees
03002 Vehicle Lease Payments	05416 Club Dues - Nondeductible

03003 Capitalized transportation costs	05417 Club Dues - Deductible
03004 Vehicle Expense	05419 Misc Employee Expense
04001 Safety, Newspaper	05420 Employee Development
04002 Required By Law, Safety	05421 Training
04018 Safety	05424 Books & Manuals
04040 Community Rel&Trade Shows	05425 Regulatory Compliance Training
04044 Advertising	05427 Technical (Job Skills) Training
04046 Customer Relations & Assist	05429 Work Environment Training
04146 Public Relations	06111 Contract Labor
04212 IT Equipment	07111 Damages
04301 Equipment Lease	07421 Service Awards
04302 Heavy Equipment	07443 Uniforms
04306 Parts	07444 Uniforms Capitalized
04307 Heavy Equipment Capitalized	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04590 Utilities	07600 CWIP Accruals
05010 Office Supplies	07601 Vehicle Cap Accrual
05111 Postage/Delivery Services	07607 Telecom Cap Accrual
05310 Monthly Lines and service	07608 Uniform Cap Accrual
05312 Long Distance	

Account: (Customer Accounts Expenses) – Income Statement

9020 - Meter reading expenses - The cost of labor, materials used and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

Examples:

Labor:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Meter reading—small consumption, and obtaining load information for billing purposes. (Exclude and charge to account 878, Meter and House Regulator Expenses, or to account 903, Customer Records and Collection Expenses, as applicable, the cost of obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing or locking, and disconnecting, or reconnecting meters.)
5. Measuring gas—large consumption, including reading meters, changing charts, calculating charts, estimating lost meter registrations, determining specific gravity, etc., for billing purposes.
6. Computing consumption from meter reader's book or from reports by mail when done by employees engaged in reading meters.
7. Collecting from prepayment meters when incidental to meter reading.
8. Maintaining record of customers' keys.
9. Computing estimated or average consumption when performed by employees engaged in reading meters.

Materials and expenses:

10. Badges, lamps, and uniforms.
11. Demand charts, meter books and binders and forms for recording readings, but not the cost of preparation.
12. Postage and supplies used in obtaining meter readings by mail.
13. Transportation, meals and incidental expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04212 IT Equip. Maintenance	05416 Club Dues - Nondeductible
01001 Capital Labor	04301 Equipment Lease	05417 Club Dues - Deductible
01002 Capital Labor Contra	04302 Heavy Equipment	05419 Misc Employee Expense
01003 Deferred Project Labor	04307 Heavy Equipment Capitalized	05420 Employee Development
01005 Capitalized Project Labor	04580 Building Lease/Rents Capitalized	05421 Training
01008 Expense Labor Accrual	04581 Building Lease/Rents	05422 Operator Qualifications Training
01009 Capital Labor Accrual	04582 Building Maintenance	05424 Books & Manuals
01013 Expense Labor Transfer In	04585 Railroad easements and crossings	05426 Safety Training
01014 Expense Labor Transfer Out	04590 Utilities	05427 Technical (Job Skills) Training
01015 Deferred Project Labor Transfer In	04592 Misc Rents	05429 Work Environment Training
01252 Medical Benefits Variance	04596 Utilities not allocated	06111 Contract Labor
02001 Inventory Materials	05010 Office Supplies	06112 Collection Fees
02002 Material Cost - Major Items	05010 Office Supplies	06121 Legal
02004 Warehouse Loading Charge	05111 Postage/Delivery Services	07111 Damages
02005 Non-Inventory Supplies	05310 Monthly Lines and service	07120 Environmental & Safety
02006 Purchasing Card Charges	05312 Long Distance	07421 Service Awards
03001 Vehicle Depreciation	05316 Telecom Maintenance & Repair	07443 Uniforms
03002 Vehicle Lease Payments	05323 Measurement & Meter Reading	07444 Uniforms Capitalized
03003 Capitalized trans. costs	05331 WAN/LAN/Internet Service	07499 Misc Employee Welfare Exp
03004 Vehicle Expense	05351 AMI Towers and Fees	07499 Misc Employee Welfare Exp
04001 Safety, Newspaper	05352 Operation supervi - AMI Tower Fees	07510 Association Dues
04002 Required By Law, Safety	05364 Cellular, radio, pager charges	07520 Donations
04018 Safety	05376 Call service for MDT's, PC's, etc.	07590 Misc General Expense
04201 Software Maintenance	05377 Cell phone equip. & accessories	07600 CWIP Accruals
04040 Community Rel&Trade Shows	05399 Capitalized Telecom Costs	07601 Vehicle Cap Accrual
04044 Advertising	05411 Meals & Entertainment	07607 Telecom Cap Accrual
04046 Customer Relations & Assist	05412 Spousal & Dependent Travel	07608 Uniform Cap Accrual
04143 NAIC	05413 Transportation	09195 UCG Beginning Balance 3-31-98
04146 Public Relations	05414 Lodging	09911 Reimbursements
04201 Software Maintenance	05415 Membership Fees	

Account: (Customer Accounts Expenses) – Income Statement

9030 - Customer records and collection expenses - The cost of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

Examples:

Labor:

1. Receiving, preparing, recording and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
2. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
3. Receiving, refunding or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
4. Checking consumption shown by meter readers' reports where incidental to preparation of billing data.
5. Preparing address plates and addressing bills and delinquent notices.
6. Preparing billing data.
7. Operating billing and bookkeeping machines.
8. Verifying billing records with contracts or rate schedules.
9. Preparing bills for delivery, and mailing or delivering bills.
10. Collecting revenues, including collection from prepayment meters unless incidental to meter reading operations.
11. Balancing collections, preparing collections for deposit, and preparing cash reports.
12. Posting collections and other credits or charges to customer accounts and extending unpaid balances.
13. Balancing customer accounts and controls.

14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
15. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
16. Disconnecting and reconnecting services because of nonpayment of bills.
17. Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
18. Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
19. Preparing and periodically rewriting meter reading sheets.
20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Materials and expenses:

21. Address plates and supplies.
22. Cash overages and shortages.
23. Commissions or fees to others for collecting.
24. Payments to credit organizations for investigations and reports.
25. Postage.
26. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedure.
27. Transportation, meals, and incidental expenses.
28. Bank charges, exchange, and other fees for cashing and depositing customers' checks.
29. Forms for recording orders for services, removals, etc.
30. Rent of mechanical equipment.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04201	Software Maintenance	05419	Misc Employee Expense
01001	Capital Labor	04212	IT Equipment	05420	Employee Development
01008	Expense Labor Accrual	04302	Heavy Equipment	05421	Training
01200	Other Benefits Load	04307	Heavy Equipment Capitalized	05424	Books & Manuals
01212	Suta Load	04580	Building Lease/Rents Capitalized	05426	Safety Training
01228	SERP O&M for Reg Asset	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
02001	Inventory Materials	04582	Building Maintenance	05429	Work Environment Training
02003	Material Cost - Other	04590	Utilities	06111	Contract Labor
02004	Warehouse Loading Charge	04592	Misc Rents	06112	Collection Fees
02005	Non-Inventory Supplies	04595	Refurbished Meters	06116	Bill Print Fees
02006	Purchasing Card Charges	04599	Capitalized Utility Costs	06121	Legal
03001	Vehicle Depreciation	04799	Compressor Repairs/Maint	07120	Environmental & Safety
03002	Vehicle Lease Payments	05010	Office Supplies	07443	Uniforms
03003	Capitalized transportation costs	05111	Postage/Delivery Services	07444	Uniforms Capitalized
03004	Vehicle Expense	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
04001	Safety, Newspaper	05312	Long Distance	07490	SERP Capitalized
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	07499	Misc Employee Welfare Exp
04017	Promo Sales, Consumer Rel	05364	Cellular, radio, pager charges	07510	Association Dues
04018	Safety	05376	Call service for MDT's, PC's, SCADA & others	07520	Donations

04021	Promo Other, Misc	05377	Cell phone equipment & accessories	07590	Misc General Expense
04040	Community Rel&Trade Shows	05399	Capitalized Telecom Costs	07600	CWIP Accruals
04044	Advertising	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04046	Customer Relations & Assist	05412	Spousal & Dependent Travel	07603	Rent Cap Accrual
04070	Insurance	05413	Transportation	07607	Telecom Cap Accrual
04112	Board Meeting Expenses	05414	Lodging	07608	Uniform Cap Accrual
04130	Bank Service Charge	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04145	Printing/Slides/Graphics	05416	Club Dues - Nondeductible	09911	Reimbursements
04146	Public Relations	05417	Club Dues - Deductible	09927	Cust Uncol Acct-Write Off

Account: (Customer Accounts Expenses) – Income Statement

9040 - Uncollectible accounts - Amounts sufficient to provide for losses from uncollectible utility revenues.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default
01000	Non-project Labor
01008	Expense Labor Accrual
02005	Non-Inventory Supplies
05413	Transportation
06112	Collection Fees
09195	UCG Beginning Balance 3-31-98
09927	Cust Uncol Acct-Write Off

Account: (Customer Accounts Expenses) – Income Statement

9050 - Miscellaneous customer accounts expenses - The cost of labor, materials used and expenses incurred not provided for in other accounts.

Examples:

Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 903.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C220 Atmos Energy Louisiana Industrial Gas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05317 Telephone Directory
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05412 Spousal & Dependent Travel
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
02006 Purchasing Card Charges	05415 Membership Fees
03001 Vehicle Depreciation	05417 Club Dues - Deductible
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05421 Training
04018 Safety	05424 Books & Manuals
04040 Community Rel&Trade Shows	05429 Work Environment Training
04044 Advertising	06111 Contract Labor
04046 Customer Relations & Assist	06121 Legal
04130 Bank Service Charge	07443 Uniforms
04146 Public Relations	07444 Uniforms Capitalized
04212 IT Equipment	07499 Misc Employee Welfare Exp
04302 Heavy Equipment	07499 Misc Employee Welfare Exp
04580 Building Lease/Rents Capitalized	07590 Misc General Expense
04581 Building Lease/Rents	07600 CWIP Accruals
04582 Building Maintenance	07601 Vehicle Cap Accrual
04590 Utilities	07603 Rent Cap Accrual
04599 Capitalized Utility Costs	07608 Uniform Cap Accrual
05010 Office Supplies	09911 Reimbursements
05111 Postage/Delivery Services	

Account: (Customer Accounts Expenses) – Income Statement

9070 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the utility's service.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C220 Atmos Energy Louisiana Industrial Gas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
01008 Expense Labor Accrual	05412 Spousal & Dependent Travel
02005 Non-Inventory Supplies	05413 Transportation
03001 Vehicle Depreciation	05414 Lodging
03003 Capitalized transportation costs	05415 Membership Fees
03004 Vehicle Expense	05416 Club Dues - Nondeductible
04017 Promo Sales, Consumer Rel	05417 Club Dues - Deductible
04021 Promo Other,Misc	05419 Misc Employee Expense
04023 GCA Public Notice Publication	05420 Employee Development
04040 Community Rel&Trade Shows	05421 Training
04044 Advertising	05424 Books & Manuals

04046 Cust Relations & Assist	05429 Work Environment Training
04070 Insurance	06111 Contract Labor
04146 Public Relations	07443 Uniforms
04302 Heavy Equipment	07444 Uniforms Capitalized
04582 Building Maintenance	07499 Misc Employee Welfare Exp
04882 WIP Removal Cost	07510 Association Dues
05010 Office Supplies	07590 Misc General Expense
05111 Postage/Delivery Services	07600 CWIP Accruals
05312 Long Distance	07601 Vehicle Cap Accrual
05331 WAN/LAN/Internet Service	07607 Telecom Cap Accrual
05364 Cellular, radio, pager charges	09195 UCG Beginning Balance 3-31-98
05399 Capitalized Telecom Costs	

Account: (Customer Accounts Expenses) – Income Statement

9080 - Customer assistance expenses - The cost of labor, materials used, and expenses incurred in providing instructions or assistance to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Examples:

Labor:

1. Direct supervision of department.
2. Processing customer inquiries relating to the proper use of gas equipment, the replacement of such equipment and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of gas equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of gas service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Materials and expenses:

6. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
7. Loss in value on equipment and appliances used for customer assistance programs.
8. Office supplies and expenses.
9. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C220 Atmos Energy Louisiana Industrial Gas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05316 Telecom Maintenance & Repair
01008 Expense Labor Accrual	05364 Cellular, radio, pager charges
02001 Inventory Materials	05377 Cell phone equipment and accessories
02005 Non-Inventory Supplies	05399 Capitalized Telecom Costs
03001 Vehicle Depreciation	05411 Meals & Entertainment
03004 Vehicle Expense	05412 Spousal & Dependent Travel
04001 Safety, Newspaper	05413 Transportation
04002 Required By Law, Safety	05414 Lodging
04017 Promo Sales, Consumer Rel	05415 Membership Fees
04018 Safety	05416 Club Dues - Nondeductible
04021 Promo Other,Misc	05417 Club Dues - Deductible

04022	Promo Sales, Misc	05418	Settlement
04030	Energy Efficiency - Residential	05419	Misc Employee Expense
04038	Natural Gas Vehicle Demo	05420	Employee Development
04040	Community Rel&Trade Shows	05421	Training
04041	Gas Light Relight Program	05424	Books & Manuals
04044	Advertising	05429	Work Environment Training
04046	Cust Relations & Assist	06111	Contract Labor
04094	Efficiency program in MO	06112	Collection Fees
04112	Board Meeting Expenses	06121	Legal
04146	Public Relations	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07510	Association Dues
04590	Utilities	07520	Donations
04599	Capitalized Utility Costs	07590	Misc General Expense
04882	WIP Removal Cost	07600	CWIP Accruals
05010	Office Supplies	07607	Telecom Cap Accrual
05111	Postage/Delivery Services	09195	UCG Beginning Balance 3-31-98
05312	Long Distance		

Account: (Customer Accounts Expenses) – Income Statement

9090 - Informational and instructional advertising expenses - The cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing gas service to protect health and safety, to encourage environmental protection, to utilize their gas equipment safely and economically, or to conserve natural gas.

Examples:

Labor:

1. Direct supervision of informational activities.
2. Preparing informational materials for newspapers, periodicals, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets, bulletins, etc., used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs.

Materials and expenses:

6. Use of newspapers, periodicals, billboards, radio, etc., for informational purposes.
7. Postage on direct mailings to customers exclusive of postage related to billings.
8. Printing of informational booklets, dodgers, bulletins, etc.
9. Supplies and expenses in preparing informational materials by the utility.
10. Office supplies and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C231	Atmos Pipeline & Storage LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05331	WAN/LAN/Internet Service
01008	Expense Labor Accrual	05364	Cellular, radio, pager charges
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
03001	Vehicle Depreciation	05399	Capitalized Telecom Costs
03004	Vehicle Expense	05411	Meals & Entertainment
04001	Safety, Newspaper	05412	Spousal & Dependent Travel
04002	Required By Law, Safety	05413	Transportation
04017	Promo Sales, Consumer Rel	05414	Lodging
04018	Safety	05415	Membership Fees

04021	Promo Other,Misc	05416	Club Dues - Nondeductible
04023	GCA Public Notice Publication	05417	Club Dues - Deductible
04040	Community Rel&Trade Shows	05419	Misc Employee Expense
04044	Advertising	05420	Employee Development
04046	Cust Relations & Assist	05421	Training
04120	NewsWire/Blast Fax/Mail List	05424	Books & Manuals
04130	Bank Service Charge	05428	Computer Skills & Systems Training
04140	Analyst Activities	05429	Work Environment Training
04145	Printing/Slides/Graphics	06111	Contract Labor
04146	Public Relations	06116	Bill Print Fees
04201	Software Maintenance	07111	Damages
04212	IT Equipment Maintenance	07443	Uniforms
04582	Building Maintenance	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04599	Capitalized Utility Costs	07510	Association Dues
04801	Company Used Gas	07520	Donations
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05312	Long Distance	07607	Telecom Cap Accrual
05314	Toll Free Long Distance	07608	Uniform Cap Accrual
05317	Telephone Directory		

Account: (Customer Accounts Expenses) – Income Statement

9100 - Miscellaneous customer service and informational expenses - The cost of labor, materials used and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Examples:

Labor:

1. General clerical and stenographic work not assigned to specific customer service and information programs.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Printing, postage and office supplies expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas
C220	Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04580	Building Lease/Rents Capitalized	05417	Club Dues - Deductible
01008	Expense Labor Accrual	04581	Building Lease/Rents	05419	Misc Employee Expense
01010	PTO Accrual	04582	Building Maintenance	05420	Employee Development
02001	Inventory Materials	04590	Utilities	05421	Training
02003	Material Cost - Other	04596	Utilities not allocated	05424	Books & Manuals
02004	Warehouse Loading Charge	04599	Capitalized Utility Costs	05427	Technical (Job Skills) Training
02005	Non-Inventory Supplies	04780	Other Gas Costs	05429	Work Environment Training
03003	Capitalized transportation costs	05010	Office Supplies	06111	Contract Labor
03004	Vehicle Expense	05111	Postage/Delivery Services	06112	Collection Fees

04001 Safety,Newspaper	05310 Monthly Lines and service	06121 Legal
04002 Required By Law, Safety	05312 Long Distance	07443 Uniforms
04017 Promo Sales, Consumer Rel	05316 Telecom Maintenance & Repair	07499 Misc Employee Welfare Exp
04018 Safety	05331 WAN/LAN/Internet Service	07510 Association Dues
04021 Promo Other,Misc	05364 Cellular, radio, pager charges	07520 Donations
04040 Community Rel&Trade Shows	05377 Cell phone equip. & accessories	07590 Misc General Expense
04044 Advertising	05399 Capitalized Telecom Costs	07592 Vendor Comp Sales Tax
04046 Cust Relations & Assist	05411 Meals & Entertainment	07600 CWIP Accruals
04145 Printing/Slides/Graphics	05412 Spousal & Dependent Travel	07601 Vehicle Cap Accrual
04146 Public Relations	05413 Transportation	09195 UCG Beginning Balance 3-31-98
04201 Software Maintenance	05414 Lodging	09911 Reimbursements
04212 IT Equipment	05415 Membership Fees	
04302 Heavy Equipment	05416 Club Dues - Nondeductible	

Account: (Sales Expenses) – Income Statement

9110 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized	05416 Club Dues - Nondeductible
01008 Expense Labor Accrual	04580 Building Lease/Rents Capitalized	05417 Club Dues - Deductible
02001 Inventory Materials	04581 Building Lease/Rents	05419 Misc Employee Expense
02004 Warehouse Loading Charge	04582 Building Maintenance	05420 Employee Development
02005 Non-Inventory Supplies	04590 Utilities	05421 Training
03001 Vehicle Depreciation	04599 Capitalized Utility Costs	05424 Books & Manuals
03003 Capitalized transportation costs	04882 WIP Removal Cost	05427 Technical (Job Skills) Training
03004 Vehicle Expense	05010 Office Supplies	05429 Work Environment Training
04001 Safety, Newspaper	05111 Postage/Delivery Services	06111 Contract Labor
04017 Promo Sales, Consumer Rel	05310 Monthly Lines and service	07443 Uniforms
04021 Promo Other,Misc	05312 Long Distance	07444 Uniforms Capitalized
04022 Promo Sales, Misc	05331 WAN/LAN/Internet Service	07499 Misc Employee Welfare Exp
04040 Community Rel&Trade Shows	05364 Cellular, radio, pager charges	07510 Association Dues
04044 Advertising	05377 Cell phone equip. & accessories	07520 Donations
04046 Cust Relations & Assist	05399 Capitalized Telecom Costs	07590 Misc General Expense
04049 En Eff New Constr-Commer	05411 Meals & Entertainment	07591 Supplies & Expense
04146 Public Relations	05412 Spousal & Dependent Travel	07600 CWIP Accruals
04201 Software Maintenance	05413 Transportation	07601 Vehicle Cap Accrual
04212 IT Equipment	05414 Lodging	07607 Telecom Cap Accrual
04302 Heavy Equipment	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98

Account: (Sales Expenses) – Income Statement

9120 - Demonstrating and selling expenses - The cost of labor, materials used and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

Examples:

Labor:

1. Demonstrating uses of utility services.

2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance.
5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services.
7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.

Materials and expenses:

8. Supplies and expenses pertaining to demonstration, and experimental and development activities.
9. Booth and temporary space rental.
10. Loss in value on equipment and appliances used for demonstration purposes.
11. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C221 Atmos Power Systems Inc
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04141 Web Site	05418 Settlement
01001 Capital Labor	04146 Public Relations	05419 Misc Employee Expense
01008 Expense Labor Accrual	04201 Software Maintenance	05420 Employee Development
01008 Expense Labor Accrual	04212 IT Equipment	05421 Training
01013 Expense Labor Transfer In	04302 Heavy Equipment	05424 Books & Manuals
01014 Expense Labor Transfer Out	04580 Building Lease/Rents Capitalized	05427 Technical (Job Skills) Training
02001 Inventory Materials	04581 Building Lease/Rents	05428 Computer Skills & Systems Training
02004 Warehouse Loading Charge	04582 Building Maintenance	05429 Work Environment Training
02005 Non-Inventory Supplies	04590 Utilities	06111 Contract Labor
02006 Purchasing Card Charges	04599 Capitalized Utility Costs	06112 Collection Fees
03001 Vehicle Depreciation	04882 WIP Removal Cost	06116 Bill Print Fees
03003 Capitalized transportation costs	05010 Office Supplies	06121 Legal
03004 Vehicle Expense	05111 Postage/Delivery Services	07120 Environmental & Safety
04001 Safety,Newspaper	05310 Monthly Lines and service	07443 Uniforms
04002 Required By Law, Safety	05312 Long Distance	07444 Uniforms Capitalized
04017 Promo Sales,Consumer Rel	05316 Telecom Maintenance & Repair	07499 Misc Employee Welfare Exp
04018 Safety	05317 Telephone Directory	07510 Association Dues
04021 Promo Other,Misc	05331 WAN/LAN/Internet Service	07520 Donations
04022 Promo Sales, Misc	05364 Cellular, radio, pager charges	07590 Misc General Expense
04040 Community Rel&Trade Shows	05377 Cell phone equipment and accessories	07600 CWIP Accruals
04041 Gas Light Relight Program	05399 Capitalized Telecom Costs	07601 Vehicle Cap Accrual
04044 Advertising	05411 Meals & Entertainment	07603 Rent Cap Accrual
04046 Cust Relations & Assist	05412 Spousal & Dependent Travel	07607 Telecom Cap Accrual
04065 Offsite Storage	05413 Transportation	07608 Uniform Cap Accrual
04070 Insurance	05414 Lodging	09172 Receipt O/H Dr/Cr
04120 Newswire/Blast Fax/Mail List	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98
04130 Bank Service Charge	05416 Club Dues - Nondeductible	09911 Reimbursements
04140 Analyst Activities	05417 Club Dues - Deductible	

Account: (Sales Expenses) – Income Statement

9130 - Advertising expenses - The cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility.

Examples:

Labor:

1. Direct supervision of department.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing and conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc., for sales promotion purposes, but not including institutional or goodwill advertising includible in account 930.1, General Advertising Expenses.
8. Materials and services given as prizes or otherwise in connection with canning, or cooking contests, bazaars, etc., in order to publicize and promote the use of utility services.
9. Fees and expenses of advertising agencies and commercial artists.
10. Novelties for general distribution.
11. Postage on direct mail advertising.
12. Premiums distributed generally, such as recipe books, etc., when not offered as inducement to purchase appliances.
13. Printing booklets, dodgers, bulletins, etc.
14. Supplies and expenses in preparing advertising material.
15. Office supplies and expenses.

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
- C020 Atmos Energy-Louisiana
- C030 Atmos Energy-West Texas
- C050 Atmos Energy-KY/Mid-States
- C060 Atmos Energy-Colorado-Kansas
- C070 Atmos Energy-Mississippi
- C080 Atmos Energy-Mid-Tex
- C180 Atmos Pipeline - Texas
- C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04049 En Eff New Constr-Commer	05414 Lodging
01001 Capital Labor	04130 Bank Service Charge	05415 Membership Fees
01008 Expense Labor Accrual	04145 Printing/Slides/Graphics	05416 Club Dues - Nondeductible
02001 Inventory Materials	04146 Public Relations	05417 Club Dues - Deductible
02004 Warehouse Loading Charge	04212 IT Equipment	05419 Misc Employee Expense
02005 Non-Inventory Supplies	04301 Equipment Lease	05420 Employee Development
03001 Vehicle Depreciation	04307 Heavy Equipment Capitalized	05421 Training
03003 Capitalized transportation costs	04582 Building Maintenance	05424 Books & Manuals
03004 Vehicle Expense	05010 Office Supplies	05426 Safety Training
04001 Safety,Newspaper	05111 Postage/Delivery Services	05430 Gas Supplies Services
04002 Required By Law, Safety	05310 Monthly Lines and service	06111 Contract Labor
04017 Promo Sales, Consumer Rel	05312 Long Distance	07443 Uniforms
04021 Promo Other,Misc	05316 Telecom Maintenance & Repair	07444 Uniforms Capitalized
04022 Promo Sales, Misc	05317 Telephone Directory	07499 Misc Employee Welfare Exp
04023 GCA Public Notice Publication	05364 Cellular, radio, pager charges	07510 Association Dues
04038 Natural Gas Vehicle Demo	05377 Cell phone equipment and accessories	07520 Donations
04040 Community Rel&Trade Shows	05399 Capitalized Telecom Costs	07590 Misc General Expense

04041	Gas Light Relight Program	05411	Meals & Entertainment
04044	Advertising	05412	Spousal & Dependent Travel
04046	Cust Relations & Assist	05413	Transportation

09195

Account: (Sales Expenses) – Income Statement

9160 - Miscellaneous sales expenses - The cost of labor, materials used and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Examples:**Labor:**

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labor.

Materials and expenses:

4. Communication service.
5. Printing, postage, and office supplies and expenses applicable to sales activities, except those chargeable to account 913, Advertising Expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05415	Membership Fees
02006	Purchasing Card Charges	05416	Club Dues - Nondeductible
03004	Vehicle Expense	05417	Club Dues - Deductible
04001	Safety, Newspaper	05418	Settlement
04021	Promo Other, Misc	05419	Misc Employee Expense
04040	Community Rel&Trade Shows	05420	Employee Development
04044	Advertising	05421	Training
04046	Cust Relations & Assist	05427	Technical (Job Skills) Training
04146	Public Relations	06111	Contract Labor
04201	Software Maintenance	06121	Legal
04580	Building Lease/Rents Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
05010	Office Supplies	07510	Association Dues
05111	Postage/Delivery Services	07520	Donations
05310	Monthly Lines and service	07590	Misc General Expense
05312	Long Distance	07600	CWIP Accruals
05314	Toll Free Long Distance	07603	Rent Cap Accrual
05331	WAN/LAN/Internet Service	07607	Telecom Cap Accrual
05364	Cellular, radio, pager charges	07608	Uniform Cap Accrual
05377	Cell phone equip & accessories	09195	UCG Beginning Balance 3-31-98
05399	Capitalized Telecom Costs		

Account: (Administrative and General Expenses) – Income Statement

9200 - Administrative and general salaries - The compensation of officers, executives, and other employees of the utility properly chargeable to utility operations and not chargeable directly to a particular operating function.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C231 Atmos Pipeline & Storage LLC
C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C233 WKG Storage
C050 Atmos Energy-KY/Mid-States	C234 Trans Louisiana Gas Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C302 Egasco
C180 Atmos Pipeline - Texas	C303 Trans Louisiana Gas Pipeline
C220 Atmos Energy Louisiana Industrial Gas	C306 Atmos Exploration & Production
C221 Atmos Power Systems Inc	C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04201 Software Maintenance	05419 Misc Employee Expense
01001 Capital Labor	04212 IT Equipment	05420 Employee Development
01002 Capital Labor Contra	04302 Heavy Equipment	05421 Training
01003 Deferred Project Labor	04307 Heavy Equipment Capitalized	05424 Books & Manuals
01004 Deferred Project Labor Contra	04580 Building Lease/Rents Capitalized	05427 Technical (Job Skills) Training
01006 O&M Project Labor and Contra	04581 Building Lease/Rents	06111 Contract Labor
01008 Expense Labor Accrual	04582 Building Maintenance	06121 Legal
01010 PTO Accrual	04590 Utilities	07120 Environmental & Safety
01011 Capital Labor Transfer In	04599 Capitalized Utility Costs	07421 Service Awards
01012 Capital Labor Transfer Out	04801 Company Used Gas	07443 Uniforms
01013 Expense Labor Transfer In	04863 A&G Overhead Clearing	07444 Uniforms Capitalized
01014 Expense Labor Transfer Out	05010 Office Supplies	07499 Misc Employee Welfare Exp
01215 Suta Load Accrual	05111 Postage/Delivery Services	07520 Donations
01290 Other Benefits Load Projects	05312 Long Distance	07590 Misc General Expense
02001 Inventory Materials	05364 Cellular, radio, pager charges	07592 Vendor Comp Sales Tax
02004 Warehouse Loading Charge	05377 Cell phone equipment and accessories	07600 CWIP Accruals
02005 Non-Inventory Supplies	05390 Audio Conference	07603 Rent Cap Accrual
02006 Purchasing Card Charges	05411 Meals and Entertainment	09195 UCG Beginning Balance 3-31-98
03001 Vehicle Depreciation	05412 Spousal & Dependent Travel	09341 Admin & General Expenses
04017 Promo Sales, Consumer Rel	05413 Transportation	41101 Billed from Accounting
04021 Promo Other, Misc	05414 Lodging	41107 Billed from HR
04022 Promo Sales, Misc	05415 Membership Fees	
04044 Advertising	05416 Club Dues - Nondeductible	
04046 Customer Relations & Assist	05417 Club Dues - Deductible	

Account: (Administrative and General Expenses) – Income Statement

9210 - Office supplies and expenses - Office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

Examples:

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.

5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.
7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees.
(Company memberships are includible in account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees, and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C240	Fort Necessity Gas Storage, LLC
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C302	Egasco
C210	Blueflame Insurance Services, LTD	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

00000	Default	04141	Web Site	05419	Misc Employee Expense
01000	Non-project Labor	04143	NAIC	05420	Employee Development
01001	Capital Labor	04145	Printing/Slides/Graphics	05421	Training
01002	Capital Labor Contra	04146	Public Relations	05422	Operator Qualifications Training
01004	Deferred Project Labor Contra	04201	Software Maintenance	05424	Books & Manuals
01005	Capitalized Project Labor	04212	IT Equipment Maint.	05425	Regulatory Compliance Training
01006	O&M Project Labor and Contra	04301	Equipment Lease	05426	Safety Training
01008	Expense Labor Accrual	04302	Heavy Equipment	05427	Technical (Job Skills) Training
01009	Capital Labor Accrual	04306	Parts	05428	Computer Skills & Sys Training
01010	PTO Accrual	04307	Heavy Equipment Capitalized	05429	Work Environment Training
01013	Expense Labor Transfer In	04580	Building Lease/Rents Capitalized	05430	Gas Supplies Services
01014	Expense Labor Transfer Out	04581	Building Lease/Rents	06111	Contract Labor
01200	Other Benefits Load	04582	Building Maintenance	06112	Collection Fees
01215	Suta Load Accrual	04585	Railroad easements and crossings	06116	Bill Print Fees
01290	Other Benefits Load Projects	04590	Utilities	06121	Legal
02001	Inventory Materials	04592	Misc Rents	07111	Damages
02002	Material Cost - Major Items	04596	Utilities not allocated	07119	Insurance - D&O
02004	Warehouse Loading Charge	04599	Capitalized Utility Costs	07120	Environmental & Safety
02005	Non-Inventory Supplies	04799	Compressor Repairs/Maint	07421	Service Awards
02006	Purchasing Card Charges	04801	Company Used Gas	07443	Uniforms
03001	Vehicle Depreciation	04888	Land	07444	Uniforms Capitalized
03002	Vehicle Lease Payments	04889	Land Rights	07447	Education Assistance Program
03003	Capitalized transportation costs	05010	Office Supplies	07449	Non-Qual Retirement Exp
03004	Vehicle Expense	05111	Postage/Delivery Services	07452	Variable Pay & Mgmt Incentive Plans
04001	Safety, Newspaper	05310	Monthly Lines and service	07453	Exec Compensation-Other
04002	Required By Law, Safety	05312	Long Distance	07489	NQ Retirement Cost
04017	Promo Sales, Consumer Rel	05314	Toll Free Long Distance	07490	SERP Capitalized
04018	Safety	05316	Telecom Maint. & Repair	07495	Employee Broadcast and Publication
04021	Promo Other, Misc	05317	Telephone Directory	07499	Misc Employee Welfare Exp
04022	Promo Sales, Misc	05323	Measure. & Meter Read	07510	Association Dues

04023	GCA Public Notice Publication	05331	WAN/LAN/Internet Service	07520	Donations
04040	Community Rel&Trade Shows	05351	AMI Towers and Fees and other radio	07590	Misc General Expense
04044	Advertising	05364	Cellular, radio, pager charges	07591	Supplies & Expense
04046	Customer Relations & Assist	05376	Call service for MDT's, PC's, etc	07592	Vendor Comp Sales Tax
04065	Offsite Storage	05377	Cell phone equip. & accessories	07600	CWIP Accruals
04070	Insurance	05380	Video Conference	07603	Rent Cap Accrual
04111	Director's Fees	05390	Audio Conference	07607	Telecom Cap Accrual
04112	Board Meeting Expenses	05399	Capitalized Telecom Costs	07608	Uniform Cap Accrual
04113	Directors Retirement Expenses	05411	Meals & Entertainment	09195	UCG Beginning Balance 3-31-98
04120	Newswire/Blast Fax/Mail List	05412	Spousal & Dependent Travel	09341	Admin & General Expenses
04121	Inv Relations/Bnkg Inst	05413	Transportation	09345	Taxes Other Than Inc Tax
04122	Annual Report Design, Printing & Dist.	05414	Lodging	09911	Reimbursements
04124	Fin Notice & Qtrly Rpt	05415	Membership Fees	30737	Political Activities
04125	Proxy Solicitation Exp	05416	Club Dues - Nondeductible		
04130	Bank Service Charge	05417	Club Dues - Deductible		
04140	Analyst Activities	05418	Settlement		

Account: (Administrative and General Expenses) – Income Statement

9220 - Administrative expenses transferred - Expenses transferred to general offices or rate divisions.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

00000	Default	41107	Billed from HR
09341	Admin & General Exp	41108	Billed from HR Other
09344	Depr & Taxes Other Expense	41109	Billed from IT
09345	Taxes Other Than Inc Tax	41112	Billed from Investor Relations
40001	Billed to West Tex Div	41113	Billed from Legal
40002	Billed to CO/KS Div	41114	Billed from Corp Secretary
40003	Billed to LA Div	41115	Billed from Planning & Budget
40004	Billed to Mid St Div	41116	Billed from Rates
40007	Billed to Nonutilities	41117	Billed from Purchasing
40008	Billed to Mid-Tex Div	41119	Billed from Treasury
40009	Billed to MS Div	41120	Billed from Risk Mgmt
40010	Billed to Atmos Pipeline	41121	Billed from Mgmt Committee
40517	Intercompany billing for AEH AEM and AES	41123	Billing for Overhead Capitalized

41101 Billed from Accounting	41131 Billing for CSC O&M
41103 Billed from Cust Serv Center	41132 Billing for SS O&M
41105 Billed from Gas Control	41138 Billed from Regulated Ops Support
41106 Billed from Govt Affairs	

Account: (Administrative and General Expenses) – Income Statement

9230 - Outside services employed - The fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts and the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C237 Phoenix Gas Gathering Company
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	
C221 Atmos Power Systems Inc	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05427 Technical (Job Skills) Training
01006 O&M Project Labor and Contra	04590 Utilities	05428 Computer Skills & Systems Training
01008 Expense Labor Accrual	04599 Capitalized Utility Costs	05429 Work Environment Training
01013 Expense Labor Transfer In	04861 A&G Overhead	05430 Gas Supplies Services
01014 Expense Labor Transfer Out	05010 Office Supplies	06111 Contract Labor
02001 Inventory Materials	05111 Postage/Delivery Services	06112 Collection Fees
02002 Material Cost - Major Items	05310 Monthly Lines and service	06121 Legal
02004 Warehouse Loading Charge	05312 Long Distance	07115 Insurance Reserve
02005 Non-Inventory Supplies	05316 Telecom Maintenance & Repair	07119 Insurance - D&O
03004 Vehicle Expense	05323 Measurement & Meter Reading	07120 Environmental & Safety
04001 Safety, Newspaper	05331 WAN/LAN/Internet Service	07421 Service Awards
04021 Promo Other, Misc	05364 Cellular, radio, pager charges	07443 Uniforms
04040 Community Rel&Trade Shows	05411 Meals and Entertainment	07444 Uniforms Capitalized
04044 Advertising	05412 Spousal & Dependent Travel	07447 Education Assistance Program
04046 Customer Relations & Assist	05413 Transportation	07450 Capitalized Restricted Stock
04065 Offsite Storage	05414 Lodging	07453 Exec Compensation-Other
04070 Insurance	05415 Membership Fees	07499 Misc Employee Welfare Exp
04122 Annual Report Design, Printing & Dist.	05417 Club Dues - Deductible	07510 Association Dues
04130 Bank Service Charge	05418 Settlement	07590 Misc General Expense
04141 Web Site	05419 Misc Employee Expense	07591 Supplies & Expense
04145 Printing/Slides/Graphics	05420 Employee Development	07600 CWIP Accruals
04146 Public Relations	05421 Training	09195 UCG Beginning Balance 3-31-98

04201	Software Maintenance	05422	Operator Qualifications Training	09911	Reimbursements
04212	IT Equipment	05424	Books & Manuals	21047	Medical/Dental Clearing
04580	Building Lease/Rents Capitalized	05425	Regulatory Compliance Training	41101	Billed from Accounting
04581	Building Lease/Rents	05426	Safety Training		

Account: (Administrative and General Expenses) – Income Statement

9240 - Property insurance - The cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations and the cost of labor and related supplies and expenses incurred in property insurance activities. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage.

Examples:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to account 228.1, Accumulated Provision for Property Insurance; for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C989	Blueflame Insurance

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05411	Meals and Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
04069	Blueflame Property Insurance	05419	Misc Employee Expense
04070	Insurance	05420	Employee Development
04072	Insurance Capitalized	05424	Books & Manuals
04201	Software Maintenance	07115	Insurance Reserve
05010	Office Supplies	07443	Uniforms
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05331	WAN/LAN/Internet Service	07590	Misc General Expense
05364	Cellular, radio, pager charges	09195	UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9250 - Injuries and damages - The cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims and the cost of labor and related supplies and expenses incurred in injuries and damages activities. Reimbursements from insurance companies or others for expenses charged will be credited to this account.

Examples:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to account 228.2, Accumulated Provision for Injuries and Damages; for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries, or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Note A.)
8. Cost of safety, accident prevention and similar educational activities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C210	Blueflame Insurance Services, LTD		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05413	Transportation
01008	Expense Labor Accrual	05414	Lodging
01200	Other Benefits Load	05415	Membership Fees
01201	Benefits Variance	05417	Club Dues - Deductible
01207	FAS106 Benefits Variance	05418	Settlement
01208	Workers Comp Benefits Variance	05419	Misc Employee Expense
01221	Worker's Comp Insurance	05421	Training
01252	Medical Benefits Variance	05424	Books & Manuals
01258	Empr ESOP Benefits Variance	05426	Safety Training
01290	Benefit Load Projects	05429	Work Environment Training
01293	Workers Comp Benefits Load Projects	06111	Contract Labor
02001	Inventory Materials	06112	Collection Fees
02002	Material Cost - Major Items	06121	Legal
02004	Warehouse Loading Charge	07111	Damages
02005	Non-Inventory Supplies	07115	Insurance Reserve
03003	Capitalized transportation costs	07119	Insurance - D&O
03004	Vehicle Expense	07120	Environmental & Safety
04018	Safety	07121	Insurance - Public Liability
04070	Insurance	07443	Uniforms
04212	IT Equipment	07444	Uniforms Capitalized
04302	Heavy Equipment	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07590	Misc General Expense
04590	Utilities	07591	Supplies & Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	09195	UCG Beginning Balance 3-31-98
05111	Postage/Delivery Services	09911	Reimbursements
05411	Meals & Entertainment	09927	Cust Uncol Acct-Write Off
05412	Spousal & Dependent Travel		

Account: (Administrative and General Expenses) – Income Statement

9260 - Employee pensions and benefits - Pensions paid to or on behalf of retired employees or accruals to provide for pensions or payments for the purchase of annuities for this purpose, when the utility has committed itself to a pension plan. Also include expenses incurred in medical, educational, recreational and administrative expenses in connection with employee pensions and benefits.

Examples:

1. Payment of pensions under a non-accrual or non-funded basis.
2. Accruals for or payments to pension funds or to insurance companies for pension purposes.
3. Group and life insurance premiums (credit dividends received).
4. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
5. Payments for accident, sickness, hospital, and death benefits or insurance.
6. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, or in excess of statutory awards.
7. Expenses in connection with educational and recreational activities for the benefit of employees.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000	Non-project Labor	02004	Warehouse Loading Charge	05426	Safety Training
01006	O&M Project Labor and Contra	02005	Non-Inventory Supplies	05427	Technical (Job Skills) Training
01008	Expense Labor Accrual	03003	Capitalized transportation costs	05428	Computer Skills & Sys. Training
01013	Expense Labor Transfer In	03004	Vehicle Expense	05429	Work Environment Training
01014	Expense Labor Transfer Out	04017	Promo Sales, Consumer Rel	06111	Contract Labor
01200	Benefits Load	04018	Safety	06121	Legal
01201	Benefits Variance	04021	Promo Other, Misc	07111	Damages
01202	Pension Benefits Load	04040	Community Rel&Trade Shows	07120	Environmental & Safety
01203	FAS106 Benefits Load	04044	Advertising	07421	Service Awards
01206	Pension Benefits Variance	04046	Customer Relations & Assist	07443	Uniforms
01207	FAS106 Benefits Variance	04070	Insurance	07444	Uniforms Capitalized
01214	Futa Load Accrual	04125	Proxy Solicitation Exp	07447	Education Assistance Program
01221	Worker's Comp Insurance	04130	Bank Service Charge	07449	Non-Qual Retirement Exp
01223	Employee pensions and bene - SERP Reg Asset Amort	04146	Public Relations	07450	Capitalized Restricted Stock
01226	FAS87 O&M for Reg Asset	04302	Heavy Equipment	07451	Restricted Stock
01227	FAS106 O&M for Reg Asset	04307	Heavy Equipment Capitalized	07452	Variable Pay & Mgmt Incentive Plans
01228	SERP O&M for Reg Asset	04580	Building Lease/Rents Capitalized	07453	Exec Compensation-Other
01229	Employee pensions and bene - Pension Reg Asset Amort	04581	Building Lease/Rents	07454	VPP & MIP - Capital Credit
01230	Employee pensions and bene - OPEB Reg Asset Amort	04582	Building Maintenance	07455	Employee pensions and bene - Stock options
01239	Employer 401K Expense	04590	Utilities	07456	Restricted Stock -Long Term Incentive Plan - Time Lapse
01251	Medical Benefits Load	04592	Misc Rents	07457	Restricted Stock - Management Incentive Plan
01252	Medical Benefits Variance	04599	Capitalized Utility Costs	07458	Restricted Stock - Long Term Incentive Plan - Performance Based

01253	Medical Benefits Load Projects	04742	CNG Charges	07460	RSU-Long Term Incentive Plan - Time Lapse
01256	Dental Benefits load Projects	04799	Compressor Repairs/Maint	07463	RSU-Management Incentive Plan
01257	Empr ESOP Benefits Load	05010	Office Supplies	07486	Rabbi Trust Gain/Loss
01258	Empr ESOP Benefits Variance	05111	Postage/Delivery Services	07487	COLI CSV & Premiums
01259	Empr ESOP Benefits Load Projects	05310	Monthly Lines and service	07488	COLI Loan Interest
01260	Emp HSA Benefits Load	05331	WAN/LAN/Internet Service	07489	NQ Retirement Cost
01261	Emp HSA Benefits Variance	05364	Cellular, radio, pager charges	07490	SERP Capitalized
01262	Emp HSA Benefits Load Projects	05377	Cell phone equipment and accessories	07499	Misc Employee Welfare Exp
01263	RSP FACC Benefits Load	05399	Capitalized Telecom Costs	07510	Association Dues
01264	RSP FACC Benefits Variance	05411	Meals & Entertainment	07520	Donations
01265	RSP FACC Benefits Load Projects	05412	Spousal & Dependent Travel	07590	Misc General Expense
01266	Basic Life Benefits Load	05413	Transportation	07591	Supplies & Expense
01267	Basic Life Benefits Variance	05414	Lodging	07592	Vendor Comp Sales Tax
01268	Basic Life Benefits Load Projects	05415	Membership Fees	07600	CWIP Accruals
01269	LTD Benefits Load	05416	Club Dues - Nondeductible	07601	Vehicle Cap Accrual
01270	LTD Benefits Variance	05417	Club Dues - Deductible	07604	Restricted Stock Cap Accrual
01271	LTD Benefits Load Projects	05418	Settlement	07607	Telecom Cap Accrual
01290	Benefit Load Projects	05419	Misc Employee Expense	07608	Uniform Cap Accrual
01291	Pension Benefits Load Projects	05420	Employee Development	09195	UCG Beginning Balance 3-31-98
01292	FAS106 Benefits Load Projects	05421	Training	09911	Reimbursements
02001	Inventory Materials	05422	Operator Qualifications Training		
02002	Material Cost - Major Items	05425	Regulatory Compliance Training		

Account: (Administrative and General Expenses) – Income Statement

9270 - Franchise requirements - Payments to municipal or other governmental authorities and the cost of materials, supplies and services furnished to such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline – Texas
C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

04001	Safety, Newspaper	07444	Uniforms Capitalized
04044	Advertising	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04590	Utilities	07499	Misc Employee Welfare Exp
05010	Office Supplies	07590	Misc General Expense
06111	Contract Labor	07591	Supplies & Expense
06121	Legal	07600	CWIP Accruals
07421	Service Awards	09195	UCG Beginning Balance 3-31-98
07443	Uniforms		

Account: (Administrative and General Expenses) – Income Statement

9280 - Regulatory commission expenses - All expenses incurred by the utility in connection with formal cases before regulatory commissions or other regulatory bodies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline – Texas
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals & Entertainment
01006 O&M Project Labor and Contra	05412 Spousal & Dependent Travel
01008 Expense Labor Accrual	05413 Transportation
01013 Expense Labor Transfer In	05414 Lodging
01014 Expense Labor Transfer Out	05419 Misc Employee Expense
02001 Inventory Materials	05421 Training
02004 Warehouse Loading Charge	06111 Contract Labor
04002 Required By Law, Safety	06121 Legal
04044 Advertising	07443 Uniforms
04046 Customer Relations & Assist	07458 Restricted Stock - Long Term Incentive Plan - Performance Based
04124 Fin Notice & Qtrly Rpt	07499 Misc Employee Welfare Exp
04146 Public Relations	07590 Misc General Expense
05010 Office Supplies	09195 UCG Beginning Balance 3-31-98
05111 Postage/Delivery Services	

Account: (Administrative and General Expenses) – Income Statement

9290 – Duplicate charges - The cost associated with concurrent credits for charges which may be made to operating expenses or to other accounts for the use of utility service from its own supply

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C221 Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

04751 Gas Purchases
06111 Contract Labor
07443 Uniforms
07444 Uniforms Capitalized
07458 Restricted Stock - Long Term Incentive Plan - Performance Based
07499 Misc Employee Welfare Exp
07590 Misc General Expense

07600 CWIP Accruals
 09195 UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9301 - General advertising expenses - The cost of labor, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

Examples:

Labor:

1. Supervision.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing or conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating and employing advertising agencies, selecting media and conducting negotiations in connection with the placement and subject matter of advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc.
8. Advertising matter such as posters, bulletins, booklets and related items.
9. Fees and expenses of advertising agencies and commercial artists.
10. Postage and direct mail advertising.
11. Printing of booklets, dodgers, bulletins, etc.
12. Supplies and expenses in preparing advertising materials.
13. Office supplies and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05010	Office Supplies
02005	Non-Inventory Supplies	05111	Postage/Delivery Services
04001	Safety,Newspaper	05411	Meals and Entertainment
04021	Promo Other,Misc	05415	Membership Fees
04023	GCA Public Notice Publication	05417	Club Dues - Deductible
04040	Community Rel&Trade Shows	06111	Contract Labor
04044	Advertising	07421	Service Awards
04046	Cust Relations & Assist	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04111	Director's Fees	07499	Misc Employee Welfare Exp
04146	Public Relations	07510	Association Dues
04302	Heavy Equipment	07520	Donations
04580	Building Lease/Rents Capitalized	07590	Misc General Expense
04581	Building Lease/Rents	07592	Vendor Comp Sales Tax
04582	Building Maintenance	09195	UCG Beginning Balance 3-31-98
04590	Utilities		

Account: (Administrative and General Expenses) – Income Statement

9302 - Miscellaneous general expenses - The cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Examples:

Labor:

- Miscellaneous labor not elsewhere provided for:

Expenses:

- Industry Association dues for company memberships.
- Contributions for conventions and meetings of the industry.
- Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.
- Communication service not chargeable to other accounts.
- Trustee, registrar, and transfer agent fees and expenses.
- Stockholders meeting expenses.
- Dividend and other financial notices.
- Printing and mailing dividend checks.
- Directors' fees and expenses.
- Publishing and distributing annual reports to stockholders.
- Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C233 WKG Storage
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C237 Phoenix Gas Gathering Company
C060 Atmos Energy-Colorado-Kansas	C240 Fort Necessity Gas Storage, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C302 Egasco
C180 Atmos Pipeline - Texas	C303 Trans Louisiana Gas Pipeline
C220 Atmos Energy Louisiana Industrial Gas	C306 Atmos Exploration & Production
C221 Atmos Power Systems Inc	C312 Atmos Energy Holdings Inc
C231 Atmos Pipeline & Storage LLC	C981 Atmos Energy Corporation Cons (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04141 Web Site	05417 Club Dues - Deductible
01004 Deferred Project Labor Contra	04143 NAIC	05418 Settlement
01006 O&M Project Labor and Contra	04145 Printing/Slides/Graphics	05419 Misc Employee Expense
01008 Expense Labor Accrual	04146 Public Relations	05420 Employee Development
01014 Expense Labor Transfer Out	04201 Software Maintenance	05421 Training
02001 Inventory Materials	04212 IT Equipment	05424 Books & Manuals
02004 Warehouse Loading Charge	04302 Heavy Equipment	05425 Regulatory Compliance Training
02005 Non-Inventory Supplies	04580 Building Lease/Rents Capitalized	05426 Safety Training
02006 Purchasing Card Charges	04581 Building Lease/Rents	05427 Technical (Job Skills) Training
03003 Capitalized transportation costs	04582 Building Maintenance	05428 Computer Skills & Systems Training
03004 Vehicle Expense	04590 Utilities	05429 Work Environment Training
04001 Safety, Newspaper	04596 Utilities not allocated	06111 Contract Labor
04018 Safety	04599 Capitalized Utility Costs	06121 Legal
04021 Promo Other, Misc	04799 Compressor Repairs/Maint	07111 Damages
04040 Community Rel&Trade Shows	04889 Land Rights	07120 Environmental & Safety
04044 Advertising	05010 Office Supplies	07421 Service Awards
04046 Customer Relations & Assist	05111 Postage/Delivery Services	07443 Uniforms
04070 Insurance	05310 Monthly Lines & service	07444 Uniforms Capitalized
04111 Director's Fees	05312 Long Distance	07447 Education Assistance Program

04112	Board Meeting Expenses	05316	Telecom Maint. & Repair	07458	Restricted Stock - Long Term Incentive- Plan Performance Based
04113	Directors Retirement Exps	05331	WAN/LAN/Internet Service	07499	Misc Employee Welfare Exp
04120	Newsire/Blast Fax/Mail List	05364	Cellular, radio, pager charges	07510	Association Dues
04121	Inv Relations/Bnkg Inst	05377	Cell phone equip & access	07520	Donations
04122	Annual Rep Design, Print & Dist.	05380	Video Conference	07590	Misc General Expense
04124	Fin Notice & Qtrly Rpt	05390	Audio Conference	07591	Supplies & Expense
04125	Proxy Solicitation Exp	05399	Capitalized Telecom Costs	07592	Vendor Comp Sales Tax
04126	Transfer Agent Administration	05411	Meals & Entertainment	07600	CWIP Accruals
04127	Tr & Reg of Bonds/Debt Fee	05412	Spousal & Dependent Travel	07601	Vehicle Cap Accrual
04129	NYSE Fees & Exps	05413	Transportation	07607	Telecom Cap Accrual
04130	Bank Service Charge	05414	Lodging	09195	UCG Beginning Balance 3-31-98
04135	Reimbursement of Fraud Payments	05415	Membership Fees		
04140	Analyst Activities	05416	Club Dues - Nondeductible		

Account: (Administrative and General Expenses) – Income Statement

9310 – Rents - Rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05310	Monthly Lines and service
02005	Non-Inventory Supplies	05331	WAN/LAN/Internet Service
03004	Vehicle Expense	05364	Cellular, radio, pager charges
04018	Safety	05377	Cell phone equipment and accessories
04021	Promo Other, Misc	05390	Audio Conference
04040	Community Rel.&Trade Shows	05411	Meals and Entertainment
04046	Customer Relations & Assist	05413	Transportation
04130	Bank Service Charge	05414	Lodging
04146	Public Relations	05415	Membership Fees
04201	Software Maintenance	05417	Club Dues - Deductible
04301	Equipment Lease	05419	Misc Employee Expense
04302	Heavy Equipment	05420	Employee Development
04580	Building Lease/Rents Capitalized	05421	Training
04581	Building Lease/Rents	06111	Contract Labor
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07510	Association Dues
04592	Misc Rents	07520	Donations
04599	Capitalized Utility Costs	07590	Misc General Expense
04782	Bolivar-Hickory Valley Substation	07592	Vendor Comp Sales Tax
04881	WIP Salvage	07600	CWIP Accruals
05010	Office Supplies	07603	Rent Cap Accrual
05111	Postage/Delivery Services	09195	UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9320 - Maintenance of general plant - The cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05316	Telecom Maintenance & Repair
02001	Inventory Materials	05377	Cell phone equipment and accessories
02004	Warehouse Loading Charge	05399	Capitalized Telecom Costs
02005	Non-Inventory Supplies	05411	Meals & Entertainment
02006	Purchasing Card Charges	05413	Transportation
03003	Capitalized transportation costs	05414	Lodging
03004	Vehicle Expense	05415	Membership Fees
04065	Offsite Storage	05416	Club Dues - Nondeductible
04070	Insurance	05417	Club Dues - Deductible
04112	Board Meeting Expenses	05419	Misc Employee Expense
04129	NYSE Fees & Exps	05421	Training
04135	Reimbursement of Fraud Payments	05424	Books & Manuals
04146	Public Relations	05427	Technical (Job Skills) Training
04201	Software Maintenance	06111	Contract Labor
04212	IT Equipment Maintenance	06121	Legal
04302	Heavy Equipment	07443	Uniforms
04307	Heavy Equipment Capitalized	07444	Uniforms Capitalized
04580	Building Lease/Rents Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07510	Association Dues
04582	Building Maintenance	07520	Donations
04585	Railroad easements and crossings	07590	Misc General Expense
04590	Utilities	07600	CWIP Accruals
04592	Misc Rents	07601	Vehicle Cap Accrual
04599	Capitalized Utility Costs	07607	Telecom Cap Accrual
05010	Office Supplies	07608	Uniform Cap Accrual

Company Listings – Description of Company Names

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C210 Blueflame Insurance Services, LTD
C220 Atmos Energy Louisiana Industrial Gas (AELIG)
C221 Atmos Power Systems Inc
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage
C236 Atmos Gathering Company, LLC
C237 Phoenix Gas Gathering Company
C981 Atmos Energy Corporation Consolidated (Elim)
C982 Atmos Energy Company (BU Elim)
C983 TLGP and TLGS (Elim)
C987 Other Operating Companies (Elim)
C989 SSU and Blueflame Insurance (Elim)
C990 Mid-Tex and APT Eliminations
C301 Atmos Energy Services LLC
C302 Egasco
C303 Trans Louisiana Gas Pipeline
C306 Atmos Exploration & Production
C312 Atmos Energy Holdings Inc

Company Cost Centers – Description of Company Cost Centers

C010 Atmos Regulated Shared Services – Cost Centers

Division	Cost Center	Description
002	1001 SS Dallas President and COO	Costs associated with the President and Chief Operating Officer
002	1101 SS Dallas Chief Financial Officer	Costs associated with the Dallas Chief Financial officer
002	1102 SS Utility Operations	Costs associated with Utility operations
002	1105 SS Dallas Audit	Costs associated with internal and external audit services
002	1106 SS Dallas Treasurer	Costs associated with the VP, Treasurer who manages Treasury, Procurement and Risk Management. The Treasurer supports the overall financing needs of the Company for both O&M and capital projects.
002	1107 SS Dallas Treasury	Costs associated with treasury operations
002	1108 SS Dallas Risk Management	Costs associated with insurance and risk management
002	1110 SS Dallas Procurement	Costs associated with purchasing and mail room activities
002	1112 SS Dallas Mail & Supply	Costs associated with mail services at the Dallas corporate office and Mid-Tex regional office
002	1114 SS Dallas Vice Pres & Controller	Costs associated with the VP, Controller
002	1116 SS Dallas Taxation	Costs associated with the VP, Tax
002	1117 SS Dallas Acctg Services	Costs associated with management of General Accounting, Accounts Payable, Plant Accounting and Payroll departments
002	1118 SS Dallas Supply Chain	Costs associated with management of products and services for Operations
002	1119 SS Dallas General Accounting	Costs associated with maintaining the general books and records of the Company
002	1120 SS Dallas Accounts Payable	Costs associated with the processing and payment of the Company's bills
002	1121 SS Dallas Plant Accounting	Costs associated with the recordkeeping for the Company's fixed assets
002	1123 SS Dallas Gas Accounting	Costs associated with the management of utility margin accounting, utility rate administration, and Texas and Louisiana pipeline accounting
002	1125 SS Dallas Financial Reporting	Costs associated with the preparation and distribution of both internal and external reporting
002	1126 SS Dallas Payroll	Costs associated with paying the Company's employees
002	1128 SS Dallas Property & Sales Tax	Costs associated with the management and handling of the company's property and sales tax activities
002	1129 SS Dallas Income Tax	Costs associated with the processing of the Company's income taxes
002	1130 SS Dallas Business Planning and Analysis	Costs associated with the planning and budgeting activities of the Company
002	1131 SS Dallas Media Relations	Costs associated with communicating customer service and safety messages to the media, business and industry leaders. Costs associated with crisis communications functions including training staff on media relations, interviews, press conferences, and press queries to better inform the public and our customers in a crisis. Costs associated with video creation and dissemination to the public to educate customers and stakeholders on the environmental and safe and reliable benefits of natural gas.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1132 SS Dallas Investor Relations	<p>Performs a number of significant activities directly related to attracting capital investment and maintaining important relationships with the investing community.</p> <p>Such activities include, but are not limited to:</p> <ol style="list-style-type: none"> 1.) Accompanying executive management at all discussions with the investing public and financial press to maintain compliance with SEC Regulation FD, applicable to all publicly trade companies. 2.) Initiating, building and maintaining relationships with the financial analyst community and individual investors, as well as serving as the first point of contact between the Company and institutional and individual investors. 3.) Preparing and presenting financial presentations throughout the year as needed and overseeing the issuance of financial press releases at least four times per year to report and explain the financial performance of the Company. 4.) Keeping executive management apprised of investor opinions and concerns. 5.) Reviewing research reports submitted by analysts and providing accurate feedback to foster reporting accuracy. 6.) Maintaining knowledge of other companies that are considered to be Atmos Energy's peers. 7.) Providing management and the Company's Board of Directors with information regarding developments in the financial markets and perceptions of investors that may have use in formulating the Company's long and short-term practices and policies. 8.) Serving on the Company's 7-member Financial Information Committee to review all SEC filings to ensure appropriate and accurate disclosures are made. 9.) Prepare and provide all operating divisions, treasurer, risk management, and all SSU departments with a comprehensive presentation explaining the strategy, financial performance, rate and regulatory strategy, etc. to use as a communication tool for all stakeholders. 10.) Overseeing the Stock Transfer Agent's administration of the Company's Direct Stock Purchase Plan and Dividend Reinvestment Plan, as well as ongoing plan redesign to ensure best practices. <p>Providing investors with reliable, comprehensive information about the Company is a critical step in attracting equity investment capital. This information may be especially important in attracting non-institutional equity investors who do not have access to the range of analysts' reports, and attracting such investment has both near-term and longer-term direct benefits to the Company. The near-term benefits result from rising equity prices, which immediately translate to lower cost common equity, and ultimately ratemaking benefits through lower rates. For example, increased investment and higher equity prices lowers the yield calculation, as shown in the common Discounted Cash Flow formulation of the cost of capital. In a similar vein, the longer-term benefits derive from providing lower cost equity to maintain and expand the utility system.</p>
002	1133 SS Dallas Communications	Costs associated with internal and external corporate communications including the annual report to shareholders
002	1134 SS Dallas IT	Costs associated with the VP, CIO who manages all IT functions, and the direct reports to the CIO
002	1135 SS Dallas IT E&O, Corporate Systems	Costs associated with the maintenance and support of the Company's information systems (software)
002	1137 SS Dal-IT Engineering & Operations	<p>Costs associated with the maintenance and support of the Company's data center. Operational services include -</p> <ul style="list-style-type: none"> • IT Systems and network engineering • Service desk • Desktop support • Hardware and software maintenance for infrastructure items

- Support and administration of our database and SAP Basis environments
- The IT Quality Assurance (testing) processes, and

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1141 SS Dallas Gas Purchase Accounting	Costs associated with the accounting for the utility's distribution gas purchases
002	1144 SS Dallas Rate Administration	Costs associated with filing PGA, tariffs and recovering gas costs
002	1145 SS Dallas Revenue Accounting	Costs associated with the accounting for the utility's distribution gross margin
002	1146 SS Dallas IT Enterprise Solutions	Costs associated with IT Enterprise solutions
002	1150 SS Dallas Strategic Planning	Costs associated with the VP, Strategic Planning who manages Business Planning & Analysis and Rates & Regulatory Affairs
002	1153 SS Dallas Distribution Acctg	Costs associated with the accounting for the utility's distribution revenues
002	1154 SS Dallas Rates & Regulatory	Costs associated with rate case and regulatory work. Purpose is to manage the Company's rate strategy for regulated rates as well as the rate and regulatory activity for Atmos' eight state operating area. The primary activity is the establishment of base rates through rate cases or formula ratemaking mechanisms. The department currently has approximately twenty base rate case filings or formula mechanisms to manage in order to effect rate changes in its various jurisdictions as well as monthly, quarterly and annual reports to meet reporting requirements.
002	1155 SS Dallas Texas Gas Pipeline Acctg	Costs associated with accounting for the Texas and Louisiana gas pipeline systems.
012	1156 SS Dal-IT Customer Services Systems	Costs associated with developing and supporting Customer Service technologies. Also includes development and support of the interfaces between our internal systems and external vendors; and support and administration of our business intelligence / reporting environment. Costs include labor, software maintenance, and related expenses.
012	1158 SS CCC IT Support	Costs associated with supporting the IT activities in the Customer Contact Centers. Supports both the Amarillo and Waco customer contact centers, providing telephone and IT support for our contact centers. Costs in this center include hardware maintenance and software maintenance for call center equipment and software, and telephone access charges (not long distance).
002	1159 SS Dallas VP of Workforce Development	Costs associated with the VP Workforce Development who oversees technical training and employee development activities across the enterprise.
002	1161 SS Dallas Benefits & Payroll Acctg	Costs associated with management of payroll and benefits departments
002	1164 SS Dallas IT Security	Costs associated with providing the strategic direction for Cyber Security in the organization. Also includes the costs related to providing telecommunications to the corporate office (lines, equipment, etc.), network operations center and security administration.
002	1167 SS Dal-IT Enterprise Architecture	Costs associated with setting the strategic architecture for our information systems and infrastructure. Also includes the Project Management function.
002	1171 SS Dallas Regulatory Accounting	Costs associated with regulatory accounting work on rate cases, special projects and other Commission requests as well as regulatory reporting to utility commissions, government and industry groups. This cost center was created to clearly identify personnel who devote their time to working on the regulatory accounting and reporting side of the business on rate cases, special projects, commission annual reports and other commission requests such as documenting the company's cost allocation methodologies.
002	1201 SS Dallas Chief Executive Officer	Costs associated with the CEO
002	1205 SS Dallas SVP Safety and Enterprise Services	Costs associated with the SVP Safety and Enterprise Services.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1209 SS Dallas Safety & Compliance	Costs associated with the Director of Safety, Security & Compliance
012	1212 SS CSC-Customer Contact Management	Costs associated with both the Waco and Amarillo Customer Support Centers
012	1213 SS Dallas Quality Assurance	Costs associated with monitoring calls to ensure customers are given correct information and that the correct processes and procedures are followed.
012	1214 SS Dallas Workforce Management	Costs associated with forecasting call volume and scheduling agents to ensure we have people available to answer calls
012	1215 SS Dispatch Operations	Service Orders to Service techs for emergency calls and same day service. To alert first responders of emergency situations and to communicate service order information to the approximately 750 service technicians throughout the regulated divisions. Costs in this center include the labor and related expenses to staff the dispatch function twenty-four hours a day as well as building maintenance and telecom costs.
002/012	1216 SS Dallas CSO Training & Knowledge Mgmt	Cost associated with the training of CSO employees.
002	1221 SS Pipeline Admin	Costs associated with Pipeline administration
012	1224 SS Dallas CSO Human Resources	Costs associated with Human Resources in the Customer Service Organization.
012	1226 SS Dallas Customer Service	Costs of management and administration of customer service organization (revenue management, customer contact and program development). Includes overall CSO management and administration (excluding Human Resources which is included in CC 1224) and Regulated Operations initiatives. CSO management provides support to the contact centers as well as other CSO departments.
002	1227 SS Dallas Business Processes and Change Management	Define and implement business solutions and help employees understand, prepare for, and act on changes necessary to operate our business exceptionally well.
012	1228 SS Dallas Customer Revenue Management	Costs associated with managing customer revenue functions of billing, payment applications and collections. This center provides day-to-day support and transaction processing for customers in all states served by Atmos. Also includes the outside vendor costs of bill printing, accepting payments and collection agency fees.
002	1229 SS Dallas Pipeline Safety	Costs associated with the oversight of pipe replacement activities, pipeline safety, employee safety and technical training activities.
002	1401 SS Dallas Employment & Employee Relations	Costs associated with recruiting, union negotiations, and maintenance of HR employee data base. Purpose is to develop, implement and administer employment related activities for the enterprise including: employee relations, labor relations, human resource management systems, corporate compliance, AA/EEO and all other components of employment. Costs charged to this cost center include labor and related expenses, software maintenance, professional association dues, contract labor, legal fees and professional reference books. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
002	1402 SS Dallas Executive Compensation	Costs associated with the compensation committee of the Board of Directors. Costs incurred for executive compensation work for the Human Resources Committee of the Atmos Energy Board of Directors. Also included are costs related to corporate officer annual physical exams paid by the Company. These costs are a necessary component of providing human resource services to the corporate officers that are necessary for the provision of safe and reliable service.
002	1403 SS Dallas Human Resources - Vice Pres	Costs associated with the VP, Human Resources

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1405 SS Dallas Compensation & Benefits	Costs associated with the management of the Company's compensation and benefit plans. The purpose is to ensure Atmos provides its employees the most cost effective pay and benefit plans that are 1) competitive within the utility sector and general industry overall, and 2) consistently applied to all nonunion employees regardless of where they work, unless the union has bargained for these benefits. Specifically, this cost center is accountable for: Group Medical Plan and Retiree Medical Plan; Group Dental Plan; Employee Assistance Plan; Group Life Insurance Plan; Optional Life Insurance Coverage (Group Variable Universal Life, Dependent Spouse and Child(ren)); Flexible Benefits Plan; Business Travel & Accident Insurance; Service Awards Program; Two Defined Contribution Plans (DC); Two Defined Benefit Plans (DB); The Master Trust (holds assets of the two DB plans); Taxable and Tax Exempt VEBA Trusts; Pension Payments to 1,500 retirees; Collection of Retiree Medical Contributions; Workers' Compensation; Group Long-Term Disability Plan; Short-Term Disability; Family Medical Leave; and Compensation Administration (Executive and Non-Executive). Costs specifically charged to this cost center are: Compensation and Benefits Costs for employees assigned to this cost center; Service Awards Program for Shared Services; Compensation Consulting Costs and Compensation Surveys; Training Costs for assigned employees; and Business Travel and Accident Insurance Policy for all of Atmos. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
002	1407 SS Dallas Facilities	Costs associated with the management of the Company's facilities (offices)
002	1408 SS Dallas Employee Development	Costs associated with designing, developing and implementing training and development opportunities for all employees in areas of customer service, leadership, culture shaping and communication. All training and development costs including those that go into the development and delivery of training programs or participant manuals go into this cost center. This cost center also provides training and development support to both customer support centers and all divisions.
002	1414 SS Tech Training Delivery	Costs associated with technical training delivery
002	1415 SS Tech Training Prog & Curriculum	Costs associated with the technical training curriculum and program development
002	1416 SS Dallas Compensation and HRMS	Costs associated with compensation and HRMS
002	1420 SS Dallas EAPC	Costs associated with the Shared Services Employee Activities Planning Committee (EAPC). This committee organizes various Dallas employee-related team building activities throughout the year, including the Company's Lincoln Center United Way campaign. This includes meals incurred by the EAPC as well as office supplies and materials. This does not include employee compensation for their work on the EAPC. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
002	1463 SS HR Benefit Variance	Used to accumulate the differences between the actual cost of employee benefits and the budgeted benefits rate
002	1501 SS Corporate Legal	Costs associated with the Corporate Legal department, which includes the SVP, General Counsel & Corporate Secretary
002	1502 SS Dallas Corporate Secretary	Costs associated with the Board of Directors and shareholders. Costs such as Director's fees, board meeting expenses, proxy solicitation expenses and NYSE fees are recorded in this cost center.
002	1503 SS Corporate Governmental Affairs	Costs associated with governmental relations
002	1504 SS Corporate Records Management	Costs associated with the storage and maintenance of Company records
002	1505 SS Corporate Gas Contract Administration	Costs associated with maintaining and administrating the Company's gas contracts
002	1507 SS Corporate Texas Lobbying	Costs associated with lobbying recorded below-the-line

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1508 SS Corporate Energy Assistance	Costs associated with planning, organizing, developing, monitoring and overseeing all aspects of the company's Energy Assistance and Customer Advocacy Program
002	1821 SS Gas Supply Executive	Costs associated with the VP, Gas Supply & Services
002	1822 SS Dallas-Regional Gas Supply	Costs associated with the management of the Regional Supply department for West Texas and Mid-Tex
002	1823 SS Dallas Gas Contract Admin	Costs associated with maintaining and administrating the company's gas contracts for the entire utility operations
002	1825 SS Franklin-Gas Control & Storage	Costs associated with supporting Franklin Gas Control and Atmos Energy Storage Operations for all areas excluding Mid-Tex
002	1826 SS New Orleans Gas Supply & Services	Costs associated with the Director of all the Gas supply, Planning & Hedging departments
002	1827 SS Regional Supply Planning	Costs associated with the management of the Gas Supply Planning department for all utility divisions.
002	1828 SS Jackson-West Region Gas Supply & Services	Costs associated with the management of the Jackson Gas Supply and Services department which includes the regions of Mississippi, Louisiana, Colorado and Kansas
002	1829 SS Franklin-East Region Gas Supply & Services	Costs associated with the management of the Franklin Gas Supply and Services department which includes the regions of Kentucky, Tennessee and Virginia
002	1831 SS Dallas Gas Supply	Costs associated with the management of the Gas Supply department related to the Mid-Tex Division
002	1833 SS Dallas-Corporate Gas SupplyRisk Mgmt	Costs associated with the management of the Company's hedging program. The timing of the fixed physical purchases, and support for fixed purchase plans are services provided by this cost center.
002	1835 SS Franklin Gas Control	Costs associated with operating the gas control systems for all areas of Atmos Energy except Mid-Tex, in Franklin Tennessee
002	1836 SS TBS-System Support	Software platform organization utilized to capture gas supply transactions including purchases and transportation activities. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1836 is the overall management of the TBS group. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002	1837 SS TBS-Application Support	User interface support including training for the TBS system. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1837 is the application support group that works with end users and is also responsible for loading contract change data into the application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002	1838 SS TBS-Technical Support	Provide technical support for the TBS suite. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1838 is the Technical Support group which is responsible for polling all of the electronic meters as well as providing programming support to the TBS application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.

C010 Atmos Regulated Shared Services – Cost Centers – continued

Division	Cost Center	Description
002	1839 SS TBS-Transportation & Scheduling	Provide transportation, nomination & scheduling services to the divisions using TBS. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1839 is the Scheduling Group for the Atmos Utility Divisions. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002/012	1901 SS Dallas Employee Relocation Exp	Used to accumulate costs associated with the relocation of employees to Shared Services. Charges include transportation of household goods, closing costs, incidentals, etc.
002	1903 SS Dallas Controller – Misc.	Used to accumulate costs which do not specifically relate to another SS Cost Center
002	1904 SS Dallas Performance Plan	Costs of the Management Incentive Plan ("MIP") and Variable Payment Plan ("VPP") for individuals in Shared Services Cost Centers. The two plans are intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its employees (through the VPP) and its executives and senior managers (through the MIP) in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to employees, executives and senior managers the respective annual incentive compensation.
002	1905 SS Outside Director Retirement Cost	Cost Accrued retirement costs for the non-employee members of the Board of Directors. Cost associated with the annual grant of share units to non-employee directors for their service on the Board of Directors. Like all publicly held corporations, Atmos has a board of directors, and the activities of the board benefit the Company and its customers as a whole. These directors require compensation. Part of the compensation package includes annual grants of shares of the Company's stock. The expense recorded in this cost center is not invoiced from a third-party. Rather, it is calculated in accordance with the provisions of ASC 718 Compensation – Stock Compensation (formerly SFAS No. 123R)). Essentially, this standard requires shared-based compensation to be recognized over the requisite service period. The amount of the compensation cost recorded in this cost center is based upon the number of shares granted and the grant date fair value of the stock award.
002	1908 SS Dallas SEBP	Atmos Energy Corporation has implemented and maintained over the past years a supplemental executive retirement plan as an integral part of its executive compensation program. There are currently three SERP plans in which active corporate officers participate. The SEBP is currently closed to new membership; only employees promoted to or directly appointed to a Management Committee level job are eligible to join the SERP. An account based SERP is now in place to which newly appointed corporate officers are eligible. The SERP has been instrumental in helping the Company to attract, motivate, and retain a high quality senior management team responsible for the leadership of the Atmos organization. To capture the cost associated with these plans, Cost Center 1908 has been established. Annuity benefits from the SEBP and SERP are funded through Rabbi Trusts maintained at State Street Trust and lump sum benefits from the SEBP, SERP and Account Based SERP are paid from Corporate assets. Atmos Energy's Company-Owned Life Insurance (COLI) which is a funding vehicle for benefits paid to former officers who receive an annuity benefit paid out of Corporate assets. The COLI reimburses Atmos for these annuity benefits. The SFAS 87 (now ASC 715) expense related to these annuity benefits is charged to the respective division where the former Corporate officer retired. The SFAS 87 expense for current retired SEBP and SERP participants, the management committee and current active Corporate officers is also accounted for in Cost Center 1908. The SFAS 87 expense for the SEBP and SERP is actuarially determined by an independent third-party actuary in accordance with SFAS 87. The COLI policies were executed on certain executives (now retired) in prior years and are being phased out. Currently, no new policies are being executed. Finally, this Cost Center is used to record the independent actuary's cost to perform the annual SFAS 87 and SFAS 106

		calculations required for Atmos Energy's SEC filings. This includes third-party costs associated with the administration of the SEBP (Haynes Boone, State Street, Towers Watson, LCG Associates). These costs are part of the overall executive compensation plan and are not incentive compensation.
002	1910 SS Corporate Overhead Capitalized	Represents the portion of Shared Services costs that are capitalized through the overhead pool throughout the year. Capitalization rates are based on estimated support of capital activities by each cost center.
002	1913 SS Dallas Fleet and Corporate Sourcing	Costs associated with managing Atmos' vehicle fleet
002/012	1915 SS Dallas Insurance	Used for booking insurance costs related to Shared Services.
002	1953 SS Dallas Enterprise Team Meeting	Used to record expenses related to the Enterprise Team Meeting
002	1954 SS Dallas Culture Council	This cost center is used to record expenses related to the company's Culture Council. The purpose of the Culture Council is to sustain and strengthen a unified culture at Atmos Energy. The Culture Council is currently made up of leaders across the company that meet throughout the year to discuss and develop ways of sustaining and strengthening our company culture.

C020 Atmos Energy-Louisiana – Cost Centers

Cost Center	Description	Activities
2401 LA Div Administration	Costs associated with business unit President and executive assistant.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service
2402 LA Div Information Technology	Costs associated with the maintenance and support of the business unit's information systems	<ul style="list-style-type: none"> a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support i. AMI technology support
2403 LA Div Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	<ul style="list-style-type: none"> a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
2404 LA Div Rates & Regulatory Affairs	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p> <p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<ul style="list-style-type: none"> a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations e. Coordinate Customer Advisory Boards <ul style="list-style-type: none"> a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill

		<p>inserts</p> <p>g. Coordinate local advertising</p>
2405 LA Div Tech Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	<p>a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels</p> <p>b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets</p> <p>c. Set local performance measures for key suppliers and develop cost savings initiatives</p> <p>d. Ensure warehouse cycle counts are completed accurately and on schedule</p> <p>e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.</p> <p>f. Coordinate and obtain Right-of-Way when necessary</p> <p>g. Work with Finance to budget, project and manage capital spending</p>
2406 LA Div Engineering Services	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions	<p>a. Design and verification of construction of plant assets.</p> <p>b. Create and maintain maps of Company's physical plant assets</p> <p>c. Support local operations by providing updated maps and responding to requests about our distribution facilities.</p> <p>d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
2407 LA Div Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	<p>a. Prepare annual budget</p> <p>b. Financial Reporting</p> <p>c. Analysis of O&M and Capital expenditures</p> <p>d. Revenue / Billing Analysis</p> <p>f. Collections</p> <p>e. Administer and act as liaison with Dallas Accounting for various financial systems</p> <p>g. Monitor and reconcile Main Extension Contracts</p>
2408 LA Div Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	<p>a. Develop programs and promotions promoting load building and energy conservation</p> <p>b. Participate in studies and procure data necessary for monitoring market results</p> <p>c. Oversee all sales and marketing functions in all business unit locations</p> <p>d. Maintain and build relationships with key customers and decision makers</p>
2409 LA Div Measurement	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level	<p>a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement)</p> <p>b. Oversee outside contractor bidding process as well as the awarding of those contracts</p> <p>c. Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
2411 LA Div Technical Support	Costs associated with providing coordination and oversight of in-house and outside resources	<p>a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels</p> <p>b. Coordinate investment recovery activities through</p>

	necessary to develop designs, costs estimates, and schedules.	<p>proactive identification of surplus inventory and non-book assets</p> <p>c. Set local performance measures for key suppliers and develop cost savings initiatives</p> <p>d. Ensure warehouse cycle counts are completed accurately and on schedule</p> <p>e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.</p>
2412 LA Div Corrosion Control	Costs associated with the administration of company wide compliance services, standards, and corrosion activities	<p>a. Review state and federal rules for business unit</p> <p>b. Work with state regulatory agencies in audits</p> <p>c. Monitor the Operator Qualification program</p> <p>d. Liaison between regulatory personnel and field operations</p> <p>e. Monitor all measurement Work for business unit</p> <p>f. Data input of meter tests in business unit</p> <p>g. Oversight of corrosion compliance activities</p>
2415 LA Div Compliance	Costs associated with the administration of company wide compliance services, standards, and corrosion activities	<p>a. Review state and federal rules for business unit</p> <p>b. Work with state regulatory agencies in audits</p> <p>c. Monitor the Operator Qualification program</p> <p>d. Liaison between regulatory personnel and field operations</p> <p>e. Monitor all measurement Work for business unit</p> <p>f. Data input of meter tests in business unit</p> <p>g. Oversight of corrosion compliance activities</p>
2418 LA Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise</p> <p>b. Conduct field Safety audits for the Company as well as contractor personnel</p> <p>c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and federal Motor Carrier</p>
2421 LA Div Relocation Expense	Costs associated with the relocation of employees within the business unit.	a. Capture expenses related to employee relocations per the company's relocation policy.
2425 LA Div SIIP	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions for System Integrity Investment Program	<p>a. Design and verification of construction of plant assets, particularly those that improve system safety and reliability.</p> <p>b. Create and maintain maps of Company's physical plant assets</p> <p>c. Support local operations by providing updated maps and responding to requests about our distribution facilities.</p> <p>d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
2431 LA Div Finance - Accounting	Costs associated with the organization and coordination of all financial activities at the business unit level.	<p>a. Prepare annual budget</p> <p>b. Financial Reporting</p> <p>c. Analysis of O&M and Capital expenditures</p> <p>d. Revenue / Billing Analysis</p> <p>f. Collections</p> <p>e. Administer and act as liaison with Dallas Accounting for various financial systems</p> <p>g. Monitor and reconcile Main Extension Contracts</p> <p>h. PGAS billing and measurement</p>
2432 LA Div Finance - Billing	Costs associated with the organization and coordination of all Revenue Systems activities at the business unit level.	<p>a. General administration of revenue and billing systems</p> <p>b. TMD - Technical Master Data</p> <p>c. DIG activities</p> <p>d. Revenue / Billing Analysis</p> <p>f. Collections</p>

		e. Administer and act as liaison with Dallas Revenue Mgmt g. Monitor and reports for lost and unaccounted for gas
2444 LA Div Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
2444 LA Div Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
2450 LA Div Lafayette Operations	Costs associated with operations and management in the Lafayette, LA area and surrounding communities.	a. General administration responsibilities b. Collections c. Overall management of Lafayette, LA Operations
2451 LA Div Lafayette C&M	Costs associated with operations, and construction	a. compliance b. New Construction Work c. Other Construction Work d. General maintenance. e. line Locates f. meter / Regulator testing g. General administration responsibilities
2453 LA Div Lafayette Service	Costs associated with operations and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
2454 LA Div Natchitoches Operations	Costs associated with operations and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
2455 LA Div Natchitoches Services/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction Work e. Other Construction Work f. General maintenance g. Line Locates h. General administration responsibilities
2463 LA Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs	a. Capture the variance between budgeted employee benefits and actual costs.
2467 LA Div Drafting	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions	a. Design and verification of construction of plant assets. b. Create and maintain maps of Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2470 LA Div Metro East Operations	Costs associated with operations and management in the Metro East area of the Eastern Region of Louisiana	a. General administration responsibilities b. Collections c. Overall management of St Bernard and East Jeff service Areas
2472 LA Div St Tammany C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance d. Line Locates e. General administration responsibilities
2473 LA Div St Tammany Services	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections

		d. General administration responsibilities
2474 LA Div Tangipahoa Services/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction Work e. Other Construction Work f. Line Locates g. General maintenance. h. General administration responsibilities
2475 LA Div Ascension Service/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work f. line Locates g. General maintenance. h. General administration responsibilities
2476 LA DIV EAC	Costs associated with Employee Activity committee events	a. meals and other events for employees b. food and prizes for fishing and golf tournaments for employees
2515 LA Div Monroe Compliance	Costs associated with the administration of company wide compliance services, standards, and corrosion activities for the Monroe and Natchitoches areas	a. Monitor all measurement work for Monroe and Natchitoches areas b. Data input of meter tests in business unit c. Oversight of corrosion compliance activities d. Compliance e. Meter / Regulator testing
2516 LA Div Western Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Louisiana's Western Region.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional Areas in order to Ensure compliance c. Develop, recommend, implement, and Monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and Administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
2532 LA Div Western Sales	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	a. Develop Programs and promotions promoting load building and energy conservation b. Participate in studies and procure Data necessary for monitoring market results c. oversee all sales and marketing functions in all business unit locations d. maintain and build relationships with key customers and decision makers
2535 LA Div Monroe Operations	Costs associated with operations and management in Monroe, LA area and surrounding cities.	a. General administration responsibilities b. Collections c. Overall management of Monroe and Natchitoches service Areas
2536 LA Div Monroe C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. line Locates e. General administration responsibilities
2538 LA Div Richland Service/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work

		<ul style="list-style-type: none"> f. line Locates g. General maintenance. h. General administration responsibilities
2539 LA Div Monroe Service	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. meter Reading c. Collections d. General administration responsibilities
2541 LA-Metairie-E Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer bill inserts g. Coordinate local advertising
2542 LA-Monroe-W Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer bill inserts g. Coordinate local advertising
2543 LA-Lafayette Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer bill inserts g. Coordinate local advertising
4016 LA Div Eastern Region Administrative	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Eastern Region of Louisiana.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional Areas in order to Ensure compliance c. Develop, recommend, implement, and Monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and Administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
4032 LA Div Eastern Sales	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrials customers	<ul style="list-style-type: none"> a. Develop Programs and promotions promoting load building and energy conservation b. Participate in studies and procure Data necessary for monitoring market results c. oversee all sales and marketing functions in all business unit locations

		d. maintain and build relationships with key customers and decision makers
4034 LA Div East Jefferson Service	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. General administration responsibilities
4035 LA Div West Jefferson Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
4036 LA Div River Parishes Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
4039 LA Div East Jefferson C&M # 1	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. Line Locates e. General administration responsibilities
4041 LA Div West Jefferson C&M # 1	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. Line Locates e. General administration responsibilities
4043 LA Div St Bernard C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work f. Line Locates g. General maintenance. h. General administration responsibilities
4044 LA Div River Parishes C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. Line Locates e. General administration responsibilities
4050 LA Div North Lake Operations	Costs associated with operations and management in the St Tammany, Tangipahoa and Ascension Parish service areas	a. General administration responsibilities b. Collections c. Overall management of North Lake Operations
4051 LA Div Metro West Operations	Costs associated with operations and management in the West Jefferson and River Parishes area of Louisiana	a. General administration responsibilities b. Collections c. Overall management of Metro West operations

C030 Atmos Energy-West Texas – Cost Centers

Cost Center	Description	Activities
2001 West Texas Div Lubbock Administration	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service

<p>2002 West Texas Div Lubbock Information Services</p>	<p>Costs associated with the maintenance and support of the business unit's information systems.</p>	<ul style="list-style-type: none"> a. PC Rollout b. PC Support c. Meter reading technology Support d. Network Support e. Mobile phone provisioning and Support f. Field dispatch system Support g. File and print server Support h. GIS system Support
<p>2003 West Texas Div Lubbock Human Resources</p>	<p>Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.</p>	<ul style="list-style-type: none"> a. Employee training and development b. Address Employee benefit concerns c. Hiring of personnel d. Address payroll matters
<p>2004 West Texas Div Lubbock Regulatory Affairs</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<ul style="list-style-type: none"> a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations
<p>2005 West Texas Div Lubbock Technical Services</p>	<p>Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.</p>	<ul style="list-style-type: none"> a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
<p>2006 West Texas Div Lubbock Engineering Services</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<ul style="list-style-type: none"> a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
<p>2007 West Texas Div Lubbock Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<ul style="list-style-type: none"> a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections

<p>2008 West Texas Div Lubbock Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>2009 West Texas Div Lubbock Measurement Center</p>	<p>Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) b. Oversee outside contractor bidding process as well as the awarding of those contracts c. Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>2010 West Texas Div Lubbock Revenue Management</p>	<p>Costs associated with the organization and coordination of all revenue management activities at the business unit level.</p>	<p>a. Revenue/Billing Analysts b. Collections c. Variance Analysis</p>
<p>2011 West Texas Div Facilities Replacement 1</p>	<p>Costs associated with replacement facilities.</p>	<p>a. Maintain replacement facilities</p>
<p>2012 West Texas Div Lubbock Compliance</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>2013 West Texas Div Lubbock Maps & Records</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>2014 West Texas Div Lubbock Supply Chain</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>2018 West Texas Div Safety :Tech Services</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>

<p>2019 West Texas Div Technical Support</p>	<p>Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.</p>	<p>a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.</p>
<p>2021 West Texas Div Relocation Expense</p>	<p>Costs associated with the relocation of employees within the business unit.</p>	<p>a. Capture expenses related to employee relocations per the company's relocation policy.</p>
<p>2025 West Texas Div Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>2032 West Texas Div Lubbock Central Region Bus Development</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>2034 West Texas Div Lubbock C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2035 West Texas Div Littlefield C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>

<p>2036 West Texas Div Plainview C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2037 West Texas Div Lubbock Ag and Industrial Svcs</p>	<p>Costs associated with the personnel, administration and marketing efforts related to large volume sales and transportation customers</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>2038 West Texas Div Triangle Operations</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2044 West Texas Div Pipeline Integrity Management</p>	<p>Costs associated with pipeline integrity.</p>	<p>a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program</p>
<p>2063 West Texas Div HR Benefit Variance</p>	<p>Costs associated with the variance that occurs between budgeted employee benefits and actual costs.</p>	<p>a. Capture the variance between budgeted employee benefits and actual costs.</p>
<p>2131 West Texas Div Amarillo Northern Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.</p>
<p>2132 West Texas Div Amarillo Northern Region Bus Development</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>

<p>2134 West Texas Div Amarillo C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2135 West Texas Div Pampa C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2136 West Texas Div Hereford C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2231 West Texas Div Midland Southern Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.</p>
<p>2232 West Texas Div Midland Southern Region Bus Development</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>2234 West TX Div Permian Basin C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>

<p>2236 West Texas Div Big Spring C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2237 West Texas Div Seminole/Brownfield C&M/Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>

C050 Atmos Energy-KY/Mid-States – Cost Centers

Cost Center	Description	Activities
<p>2602 KMD-Owensboro Information Services</p>	<p>Costs associated with the maintenance and support of the business unit's information systems.</p>	<p>a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support</p>
<p>2604 KMD-Owensboro Rates & Regulatory Affairs</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<p>a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations</p>
<p>2609 KMD-Owensboro Storage & Transmission</p>	<p>Costs associated with operation and maintenance of storage fields in Kentucky and the associated transmission facilities.</p>	<p>a. Maintain storage fields in Kentucky b. Maintain transmission facilities associated with storage fields.</p>
<p>2612 KMD Owensboro Compliance</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>

<p>2618 KMD-Owensboro Safety: Tech Services</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>2631 KMD-Owensboro-N Reg Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations</p>
<p>2634 KMD-Madisonville C&M/Service</p>	<p>Costs associated with operations, construction, and service in Madisonville, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2635 KMD-Princeton C&M/Service</p>	<p>Costs associated with operations, construction, and service in Princeton, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2636 KMD-Owensboro C&M/Service</p>	<p>Costs associated with operations, construction, and service in Owensboro, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2637 KMD-Paducah C&M/Service</p>	<p>Costs associated with operations, construction, and service in Paducah, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2638 KMD-Mayfield C&M/Service</p>	<p>Costs associated with operations, construction, and service in Mayfield, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2651 KMD-Owensboro Operations</p>	<p>Costs associated with operations and management in the Owensboro, KY and surrounding cities.</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Owensboro Kentucky Operations</p>
<p>2653 KMD-Pipe Replacement Program Adm</p>	<p>Costs associated with monitoring and tracking of the Kentucky Pipe Replacement Program (PRP)</p>	<p>a. Create and maintain maps of Company's physical plant assets as it relates to KY PRP program</p>

<p>2703 KMD-Owensboro Governmental Affairs</p>	<p>Costs associated with creating and enhancing a favorable business environment for the company at the business unit level.</p>	<p>a. Monitor legislation to identify bills that impact the natural gas industry b. Collaborate with other utilities and trade associations to develop and advocate public policy c. Develop networks with key policymakers to provide credible information on the natural gas industry and Atmos Energy</p>
<p>2732 KMD-Bowling Green East Region Marketing</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>2734 KMD-Bowling Green C&M/Service</p>	<p>Costs associated with operations, construction, and service in Bowling Green, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2735 KMD-Glasgow C&M/Service</p>	<p>Costs associated with operations, construction, and service in Glasgow, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2736 KMD-Hopkinsville C&M/Service</p>	<p>Costs associated with operations, construction, and service in Hopkinsville, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2737 KMD-Danville C&M/Service</p>	<p>Costs associated with operations, construction, and service in Danville, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2738 KMD-Campbellsville C&M/Service</p>	<p>Costs associated with operations, construction, and service in Campbellsville, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>

<p>2739 KMD-Shelbyville C&M/Service</p>	<p>Costs associated with operations, construction, and service in Shelbyville, KY and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>2750 KMD-Bowling Green Operations</p>	<p>Costs associated with operations and management in the Bowling Green and Danville, KY and surrounding cities.</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Western and Eastern Kentucky Operations</p>
<p>3301 KMD-Franklin Administration</p>	<p>Costs associated with business unit President and executive assistant.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service</p>
<p>3302 KMD-Franklin Information Services</p>	<p>Costs associated with the maintenance and support of the business unit's information systems.</p>	<p>a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. -Field dispatch system support g. File and print server support h. GIS system support</p>
<p>3303 KMD-Franklin Human Resources</p>	<p>Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.</p>	<p>a. Employee training and development b. Address Employee benefit concerns c. Hiring of personnel d. Address payroll matters</p>
<p>3304 KMD-Franklin Rates & Regulatory Affairs</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<p>a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations</p>
<p>3305 KMD-Franklin Tech Services Administration</p>	<p>Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.</p>	<p>a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.</p>

<p>3306 KMD-Franklin Project Engineering & Maps/Records</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>3307 KMD-Franklin Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections</p>
<p>3308 KMD-Franklin Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>3314 KMD-Franklin Environmental Services</p>	<p>Costs associated with monitoring the business unit's compliance with all applicable environmental laws and regulations.</p>	<p>a. Environmental regulation interpretation b. Environmental Compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for Construction projects.</p>
<p>3315 KMD-Franklin Measurement & Corrosion Control</p>	<p>Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) b. Oversee outside contractor bidding process as well as the awarding of those contracts c. Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>3320 KMD-Compliance</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement Work for business unit f. Data input of Meter tests in business unit g. Oversight of corrosion Compliance activities</p>
<p>3321 KMD-Relocation Expense</p>	<p>Costs associated with the relocation of employees within the business unit.</p>	<p>a. Capture expenses related to employee relocations per the company's relocation policy.</p>
<p>3331 KMD-Franklin Central Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations</p>

<p>3333 KMD-Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>3338 KMD-ILWTN Union City Operations</p>	<p>Costs associated with operations, construction, and service in Union City, TN and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>3341 KMD-Columbia Operations</p>	<p>Costs associated with operations, construction, and service in Columbia, TN and surrounding communities.</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.</p>
<p>3342 KMD-Franklin Operations</p>	<p>Costs associated with operations, construction, and service in Franklin, TN and surrounding communities</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>3343 KMD-Murfreesboro Operations</p>	<p>Costs associated with operations, construction, and service in Murfreesboro, TN and surrounding communities</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.</p>
<p>3344 KMD-Shelbyville Operations</p>	<p>Costs associated with operations, construction, and service in Shelbyville, TN and surrounding communities</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.</p>
<p>3351 KMD-Paducah Operations</p>	<p>Costs associated with operations and management in West Tennessee and Kentucky.</p>	<p>a. General administration responsibilities b. Collections c. Overall management of West TN, and KY Operations.</p>
<p>3352 KMD-Central Region South Compliance</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement Work for business unit</p>

		f. Data input of Meter tests in business unit g. Oversight of corrosion Compliance activities
3363 KMD-HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs.	a. Capture the variance between budgeted employee benefits and actual costs.
3434 KMD-Maryville Operations	Costs associated with operations, construction, and service in Maryville, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3435 KMD-Greenville/Morristown Operations	Costs associated with operations, construction, and service in Greenville/Morristown, TN	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3436 KMD-Johnson City Tri-Cities Operations	Costs associated with operations, construction, and service in Johnson City, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.
3438 KMD-New River North Operations	Costs associated with operations, construction, and service in Radford, VA and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3439 KMD-New River South Operations	Costs associated with operations, construction, and service in Bristol TN, Bristol, VA and Marion VA.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance
3444 KMD-Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
3450 KMD-Mid-Tn Sub Region Administration	Costs associated with operations and management in Middle Tennessee and associated cities	a. General administration responsibilities b. Collections c. Overall management of Middle TN Operations
3451 KMD-Johnson City Tri-Cities/Gaffney Administration	Costs associated with operations and management in East Tennessee and Virginia and associated cities.	a. General administration responsibilities b. Collections c. Overall management of East TN and Virginia Operations

<p>3537 KMD-Columbus-Service</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>3561 KMD-Columbus Sub Region Lng</p>	<p>Costs associated with LNG Plant in Columbus, GA</p>	<p>a. Liquefy natural gas and maintain the inventory in storage b. Vaporize LNG and transport to Columbus distribution system c. Operate and maintain all structures and equipment associated with plant d. Provide assistance to monitor and maintain odorization equipment for Columbus</p>

C060 Atmos Energy-Colorado-Kansas – Cost Centers

Cost Center	Description	Activities
<p>3001 CO/KS Div Denver Administration</p>	<p>Costs associated with the business unit President and Executive Assistant.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service</p>
<p>3002 CO/KS Div Denver Information Technology</p>	<p>Costs associated with the maintenance and support of the business unit's information systems.</p>	<p>a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support</p>
<p>3003 CO/KS Div Denver Human Resources</p>	<p>Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.</p>	<p>a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters</p>
<p>3004 CO/KS Div Regulatory Affairs</p>	<p>Costs associated with organizing and coordinating rate related political and public activities within state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>

<p>3005 CO/KS Div Denver Tech Services</p>	<p>Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.</p>	<p>a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.</p>
<p>3006 CO/KS Div Denver Engineering & Design</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Design and verification of construction of plant assets. b. Create and maintain maps of the Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>3007 CO/KS Div Denver Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis-Collections</p>
<p>3008 CO/KS Div Denver Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>3009 CO/KS Div Storage</p>	<p>Costs associated with the maintenance of regional storage facilities.</p>	<p>a. operations related to injection/withdrawal of gas for the Liberty, KS Storage field</p>
<p>3012 CO/KS Div Denver Engineering & Compliance</p>	<p>Costs associated with the administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>

<p>3018 CO/KS Div Safety :Tech Services</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>3021 CO/KS Div Relocation Expense</p>	<p>Costs associated with the relocation of employees.</p>	<p>a. Capture expenses related to employee relocations per the company's relocation policy.</p>
<p>3031 CO/KS Div Colorado Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Colorado.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.</p>
<p>3032 CO/KS Div Colorado Region Marketing</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>3033 CO/KS Div Colorado Region Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>

<p>3034 CO/KS Div Greeley C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Greeley, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3035 CO/KS Div Steamboat Springs C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Steamboat Springs, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3037 CO/KS Div Canon City C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Canon City, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3038 CO/KS Div Salida C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Salida, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3039 CO/KS Div Gunnison C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Gunnison, CO</p>	<p>Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>

<p>3040 CO/KS Div Lamar C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Lamar, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3041 CO/KS Div SW Colorado C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Durango, CO</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3050 CO/KS Div Operations</p>	<p>Costs associated with operations and management in Northern Colorado</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Northern Colorado Operations.</p>
<p>3051 CO/KS Div Canon City Operations</p>	<p>Costs associated with operations and management in Southern Colorado</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Southern Colorado operations.</p>
<p>3063 CO/KS Div HR Benefit Variance</p>	<p>Costs associated with the variance that occurs between budgeted employee benefits and actual employee benefits.</p>	<p>a. Capture the variance between budgeted employee benefits and actual costs.</p>
<p>3131 CO/KS Div Bonner Springs Kansas Region Administration</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Kansas.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.</p>

<p>3132 CO/KS Div Bonner Springs Kansas Region Marketing</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales & service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>3136 CO/KS Div Herington C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Herington, KS</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3139 CO/KS Div Ulysses C&M/Service</p>	<p>Costs associated with construction, maintenance, and service in Ulysses, KS</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3141 CO/KS Div Olathe Operations</p>	<p>Costs associated with operations and management in Northern Kansas</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Northern Kansas operations.</p>
<p>3143 CO/KS Div Olathe C&M</p>	<p>Costs associated with construction, maintenance, and service in Olathe, KS</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3144 CO/KS Div Independence Operations</p>	<p>Costs associated with operations and management in Southern Kansas</p>	<p>a. General administration responsibilities b. Collections c. Overall management of Southern Kansas operations.</p>

<p>3145 CO/KS Div Independence C&M</p>	<p>Costs associated with construction, maintenance, and service in Independence, KS</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>
<p>3146 CO/KS Div Yates Center C&M</p>	<p>Costs associated with construction, maintenance, and service in Yates Center, KS</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing</p>

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
<p>5001 MS Div Jackson Administration</p>	<p>Costs associated with the business unit President and Executive Assistant. Also costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service d. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers e. Facilitate the city franchise renewal process f. Coordinate customer advisory boards g. Provide operation support (i.e. media relations at emergency site) h. Prepare customer communication materials and media releases i. Develop message content and design for customer bill inserts</p>
<p>5002 MS Div Jackson Information Services</p>	<p>Costs associated with the maintenance and support of the business unit's information systems.</p>	<p>a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support</p>

5003 MS Div Jackson Human Resources	Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.	<ul style="list-style-type: none"> a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
5004 MS-Jackson Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level	<ul style="list-style-type: none"> a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations e. Coordinate Customer Advisory Boards
5005 MS Div Technical Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	<ul style="list-style-type: none"> a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules. f. Coordinate and obtain Right-of-Way when necessary f. Work with Finance to budget, project and manage capital spending
5006 MS Div Jackson Engineering	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	<ul style="list-style-type: none"> a. Design and verification of construction of plant assets. b. create and maintain maps of the Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
5007 MS Div Jackson Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	<ul style="list-style-type: none"> a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections

<p>5008 MS Div Jackson Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>5009 MS Div Jackson Measurement Center</p>	<p>Costs associated with the direction of all measurement programs at the business unit level and with the costs associated with rebuilding meters.</p>	<p>a. Monitor all measurement work for business unit b. Data input of meter tests in business unit c. Routine/rebuild meters d. Tracks and monitors LNU. E. Inputs volumes for large volume customers</p>
<p>5018 MS –Safety - Tech Services</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>5019 MS Div Jackson Meter Reading</p>	<p>Costs associated with meter reading for the Jackson metro area</p>	<p>a. Reads meters b. Helps to investigate high bill complaints with re-reads</p>
<p>5021 MS Div Relocation Expense</p>	<p>Costs associated with the relocation of employees.</p>	<p>a. Capture expenses related to employee relocations per the company's relocation policy.</p>
<p>5031 MS Div Southern Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Natchez, Meridian and the Jackson Metro area.</p>	<p>a. General administration responsibilities b. Collections c. Overall management of the Natchez, Meridian and the Jackson Metro area.</p>
<p>5032 MS Div South Region Marketing</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>

5033 MS Div Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	<ul style="list-style-type: none"> a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
5034 MS Div Greenville	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5035 MS Div Indianola	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5038 MS Div Yazoo City	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5039 MS Div Meridian	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5040 MS Div Natchez	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing

<p>5067 MS Div Supply Chain</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>5068 MS Div Industrial Drive</p>	<p>Costs associated with maintenance and upkeep of our Industrial Drive location.</p>	<p>a. Utilities b. Maintenance of building c. Costs associated with certain events held at that location.</p>
<p>5070 MS Div Jackson Summary</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Jackson Metro area.</p>	<p>a. General administration responsibilities b. Collections c. Overall management of the Jackson Metro area.</p>
<p>5071 MS Div Jackson Service</p>	<p>Costs associated with activities of all service technicians in the Jackson Metro area.</p>	<p>a. Customer service requests b. High bill complaints c. Collections d. General administration responsibilities e. Meter / Regulator testing</p>
<p>5072 MS Div Jackson Local Office Operations</p>	<p>Costs associated with activities of all customer service associates in the Jackson call center.</p>	<p>a. Customer service requests b. High bill complaints c. Collections d. General administration responsibilities</p>
<p>5073 MS Div Jackson Construction</p>	<p>Costs associated with activities of all construction crews in the Jackson Metro area.</p>	<p>a. New Construction Work b. Other Construction Work c. General maintenance d. Leak repair</p>
<p>5093 MS Div Operating Services</p>	<p>Costs associated with the administration of company wide compliance services, standards, and corrosion activities</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Oversight of corrosion compliance activities</p>
<p>5096 MS Div Jackson District Vehicle Shop</p>	<p>Costs associated with vehicle maintenance performed on company owned vehicles and equipment</p>	<p>a. Repair company vehicles and equipment b. Performs routine maintenance on company vehicles and equipment</p>
<p>5099 MS PBR</p>	<p>Cost associated with expense items except taxes properly includible in the income account and not provided for elsewhere.</p>	<p>a. General administration responsibilities b. Collections</p>
<p>5131 MS Div Northern Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Northern Region of Mississippi</p>	<p>a. General administration responsibilities b. Collections c. Overall management of the Northern Region of Mississippi</p>

<p>5132 MS Div North Region Marketing</p>	<p>Costs associated with the design, development, and implementation of business development programs.</p>	<p>a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.</p>
<p>5134 MS Div Southaven</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5135 MS Div Clarksdale</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5136 MS Div Cleveland</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5139 MS Div Greenwood</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>

<p>5140 MS Div Grenada</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5142 MS Div Kosciusko</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5144 MS Div Louisville</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5145 MS Div Columbus</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5146 MS Div Starkville</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>
<p>5148 MS Div West Point</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing</p>

5163 MS Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs	a. Capture the variance between budgeted employee benefits and actual costs.
5170 MS Div Tupelo	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5171 MS Div Amory	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5172 MS Div Amory Storage	Costs associated with operating and maintaining the Amory Storage Field	a. Maintain transmission facilities b. Operations related to injection/withdrawal of gas
5173 MS Div Goodwin Storage Field	Costs associated with operating and maintaining the Goodwin Storage Field	a. Maintain transmission facilities b. Operations related to injection/withdrawal of gas

C080 Atmos Energy-Mid-Tex – Cost Centers

Cost Center	Description	Activities
4101 MDTX-President	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service.
4102 MDTX- Div IT Manager	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
4103 MDTX-Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters

<p>4104 MDTX-Regulatory</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<p>a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations</p>
<p>4105 MDTX-Facilities</p>	<p>Costs associated with building maintenance performed on company owned/leased property</p>	<p>a. Repair company property b. Performs routine maintenance on company property</p>
<p>4106 MDTX-Technical Services Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4107 MDTX-Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections</p>
<p>4108 MDTX-Marketing</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>4109 MDTX-Gas Measurement</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>

<p>4111 MDTX-Claims</p>	<p>Costs associated with investigation, administration and fiscal recovery of third party damages to company property</p>	<p>a. Develops and recommends policies, practices and strategies to reduce damages to company assets b. Directs and participates in on-site investigations of significant damages c. Manages and directs negotiations with claimants, insurance companies, attorneys or mediators d. Receives and processes escalated settlements</p>
<p>4113 MDTX-Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>4118 MDTX-Environmental & Supply Chain</p>	<p>Costs associated with monitoring the business unit's compliance with all applicable environmental laws and Regulations and Supply Chain Management.</p>	<p>a. Environmental regulation interpretation b. Environmental compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for construction projects e. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels f. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets g. Set local performance measures for key suppliers and develop cost savings initiatives h. Ensure warehouse cycle counts are completed accurately and on schedule i. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules</p>
<p>4119 MDTX-Compliance Monitoring & Reporting</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>4121 MDTX-Relocation Expense</p>	<p>Costs associated with the relocation of employees within the business unit.</p>	<p>a. Capture expenses related to employee relocations per the company's relocation policy</p>

<p>4122 MDTX-Measurement Engineering</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>
<p>4123 MDTX-Gas Meter Shop</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>
<p>4124 MDTX-Construction Mgt Dallas-North</p>	<p>Costs associated with analysis and development of construction and maintenance projects</p>	<p>a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities</p>
<p>4125 MDTX-Engineering Services Northeast</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>4126 MDTX-Engineering Services South</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>4127 MDTX-Engineering Services West</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>4128 MDTX-Engineering Services Programs</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>4129 MDTX-Engineering Services Admin</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>

<p>4131 MDTX-Operations-Southwest Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4133 MDTX-Abilene Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>4136 MDTX-Fort Worth Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>4137 MDTX-Plano Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>

<p>4138 MDTX-Dallas Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>4140 MDTX-Gas Storage & Compression</p>	<p>Gas Storage & Compression</p>	<p>a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees</p>
<p>4141 MDTX-Asset Planning</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>4144 MDTX-Corrosion & Integrity</p>	<p>Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program c. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) d. Oversee outside contractor bidding process as well as the awarding of those contracts e. Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>4145 MDTX-Operations Support</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Data input of meter tests in business unit f. Oversight of corrosion compliance activities</p>
<p>4147 MDTX-Safety & Insp</p>	<p>Costs associated with the implementation and administration of the business unit's safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>

<p>4153 MDTX-Info Mgt LP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>4154 MDTX-Info Mgt HP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>4155 MDTX-Right of Way</p>	<p>Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities</p>	<p>a. Researches determine legal ownership b. Prepares right-of-way documents c. Negotiates to obtain land rights from property owners d. Negotiates monetary settlements for property damage e. Maintains land right files</p>
<p>4160 MDTX-GS&D Contract Administration Supply</p>	<p>Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>
<p>4163 MDTX-GS&D Marketing Manager</p>	<p>Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>
<p>4164 MDTX-GS&D Industrial Marketing</p>	<p>Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>

<p>4165 MDTX-North Region West Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4166 MDTX-SE Region Meter Reading</p>	<p>Costs associated with Meter Reading</p>	<p>a. Meter Reading</p>
<p>4167 MDTX-Ft Worth-SW Region Meter Reading</p>	<p>Costs associated with Meter Reading</p>	<p>a. Meter Reading</p>
<p>4168 MDTX-Garland Area- North Region Meter Reading</p>	<p>Costs associated with Meter Reading</p>	<p>a. Meter Reading</p>
<p>4169 MDTX-Carrollton West</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4170 MDTX-Southwest Region Meter Reading</p>	<p>Costs associated with Meter Reading</p>	<p>a. Meter Reading</p>
<p>4172 MDTX- SW Region Round Rock Central</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance</p>
<p>4173 MDTX-SW Region Sweetwater Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4174 MDTX-Southeast Region Groesbeck Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4175 MDTX-West Storage</p>	<p>Gas Storage & Compression</p>	<p>a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees</p>
<p>4176 MDTX-East Storage</p>	<p>Gas Storage & Compression</p>	<p>a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees</p>

<p>4231 MDTX-Div North Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4232 MDTX-North Reg Compliance East</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>4233 MDTX-North Reg Compliance WF</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>4234 MDTX-SE Reg Compliance ATH/LNG/COR</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>4235 MDTX-Athens Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4237 MDTX-Greenville Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4239 MDTX-Longview Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4241 MDTX-Paris Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4243 MDTX-Sherman Area</p>	<p>Costs associated with construction</p>	<p>a. New Construction Work b. Other Construction Work c. General Maintenance</p>
<p>4244 MDTX-Sherman Area CS</p>	<p>Costs associated with service</p>	<p>a. Customer service requests b. Collections</p>

4245 MDTX-Wichita Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4246 MDTX-Wichita Area CS	Costs associated with service	a. Customer service requests b. Collections
4247 MDTX-North Reg Compliance SHE/PAR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4330 MDTX-SE Region South Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4331 MDTX-SW Region West Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4332 MDTX-SE Reg Compliance BRY/GRO/KAT	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4333 MDTX-SW Reg Compliance South	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4334 MDTX-SE Reg Compliance Waco/Desoto	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4335 MDTX-Bryan North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4336 MDTX-Bryan South	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4337 MDTX-Round Rock West	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4338 MDTX-Round Rock East	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4339 MDTX-Corsicana Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work g. General Maintenance
4340 MDTX-SE Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4341 MDTX-Temple Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4342 MDTX-Killeen Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4343 MDTX-Waco Area	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance

4344 MDTX-Waco Area CS	Costs associated with service	a. Customer service requests b. Collections
4345 MDTX-SE Reg East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4346 MDTX-SE Reg Waco NW	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4347 MDTX-SW Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4431 MDTX-SW RegionWest Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4432 MDTX-SW Reg Compliance Eastland	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance

4433 MDTX-SW Reg Compliance Ailene	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4434 MDTX-Abilene Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4435 MDTX-Abilene Area CS	Costs associated with service	a. Customer service requests b. Collections
4436 MDTX-Kerrville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4437 MDTX-San Angelo Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4438 MDTX-Brownwood Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4439 MDTX-Stephenville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4440 MDTX-Eastland Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4441 MDTX-San Angelo CS	Costs associated with service	a. Customer service requests b. Collections
4442 MDTX-SW Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

<p>4443 MDTX-SW Reg Compliance ABL</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>4531 MDTX-SE Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4532 MDTX-Mesquite District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>4541 MDTX-Dallas Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>4542 MDTX-Pressure Control</p>	<p>Costs associated with monitoring gas pressure on the gas distribution system</p>	<p>a. Monitors pressure to ensure reliable gas distribution to customers b. Alerts Operations to low or high pressure points on system</p>
<p>4543 MDTX-SE Reg Compliance GAR</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>

4544 MDTX-North Reg Compliance DEN/BOYD	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4545 MDTX-SE Reg Compliance DAL	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4546 MDTX-SW Reg Compliance FW	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4547 MDTX- Div CNG Operations	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4548 MDTX-SW Compliance ARL/TRV	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4561 MDTX-North Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4562 MDTX-SE Region Dallas Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4563 MDTX-McKinney District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4564 MDTX-Plano CS District	Costs associated with service	a. Customer service requests b. Collections

4565 MDTX-Garland District	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4566 MDTX-Rockwall District	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4567 MDTX-Ft Worth SW Region Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4570 MDTX-North Region East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4571 MDTX-Dallas C&M North	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
4572 MDTX-Dallas C&M South	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
4573 MDTX-Dallas CS North	Costs associated with service	<ul style="list-style-type: none"> a. Customer service requests b. Collections
4574 MDTX-Dallas CS Central	Costs associated with service	<ul style="list-style-type: none"> a. Customer service requests b. Collections
4575 MDTX-Dallas CS South	Costs associated with service	<ul style="list-style-type: none"> a. Customer service requests b. Collections

4576 MDTX-Dallas C&M Central	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
4581 MDTX-SW Reg Ft Worth/Arlington Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4582 MDTX-North Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4583 MDTX-SW Region Arlington Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4584 MDTX-DeSoto North	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4585 MDTX-DeSoto South	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4586 MDTX-Plano C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4587 MDTX-Arlington CS District	Costs associated with service	a. Customer service requests b. Collections
4588 MDTX-Irving District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4590 MDTX-SE Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4591 MDTX-Arlington C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4592 MDTX-Denton District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4593 MDTX-HEB District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4594 MDTX-Carrollton East	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4595 MDTX-Boyd District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4596 MDTX-Fort Worth CS North	Costs associated with service	a. Customer service requests b. Collections
4597 MDTX-Fort Worth CS South	Costs associated with service	a. Customer service requests b. Collections

4598 MDTX-Fort Worth C&M North	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4599 MDTX-Fort Worth C&M South	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4600 MDTX- Compliance Monitoring	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Oversight of corrosion compliance activities
4601 MDTX- Compliance Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4602 MDTX-Asset Records	Costs associated with organizing, coordinating and overseeing Company's records	a. RWIP Unitization Close b. Review of Account 1060 balances for MidTex & APT c. Review open configs charges monthly for Atmos Pipeline-Texas to determine status of projects (O&M or Capital status) d. Review open configs charges monthly for MidTex to determine status of projects (O&M or Capital status) e. Review CM+ unit file f. CWIP File
4603 MDTX-Construction Management Southwest	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
4604 MDTX-Compliance Integrity	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

<p>4605 MDTX-Compliance Engineering</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>4606 MDTX-Finance Admin</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections</p>
<p>4607 MDTX-Engineering Svc Dal-NW</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>4608 MDTX-Garland SC</p>	<p>Costs associated with analysis and development of construction and maintenance projects</p>	<p>a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities</p>
<p>4609 MDTX-North Reg McKinney District CS</p>	<p>Costs associated with service</p>	<p>a. Customer service requests b. Collections</p>
<p>4610 MDTX-Distribution GIS (North)</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>4611 MDTX-Compliance Management</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>

<p>4612 MDTX-Project Reporting</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>4613 MDTX-Operatings Support Hydrotesting</p>	<p>Costs associated with analysis and development of construction and maintenance projects</p>	<p>a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities</p>
<p>4614 MDTX-North Reg Boyd District</p>	<p>Costs associated with service</p>	<p>a. Customer service requests b. Collections</p>

C180 Atmos Pipeline – Texas – Cost Centers

Cost Center	Description	Activities
<p>9501 Engineering Services Fort Worth</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9601 APT-SE Region South Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>

<p>9602 APT-SW Region West Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9603 APT – GS&D Marketing Manager</p>	<p>Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>
<p>9604 APT – GS&D Industrial Marketing</p>	<p>Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>
<p>9605 APT-SW Region South Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9606 APT – GS&D Admin</p>	<p>Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales</p>	<p>a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs</p>
<p>9607 APT – Transportation Services</p>	<p>Costs associated with formulation, coordination, negotiation and administration of various contractual and purchasing agreements for obtaining gas and transportation services from local and national suppliers/contractors</p>	<p>a. Establish natural gas purchases agreements with quality and experienced contractors for use by gas distribution and pipeline services’ engineering, construction and operation staffs b. Assumes a key role during contract negotiations for the benefit of the client consistent with procurement practices and established business ethics</p>

<p>9608 APT Carrolton West</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9611 APT – IT Manager</p>	<p>Costs associated with the maintenance and support of the business unit’s information systems.</p>	<p>a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support</p>
<p>9612 APT – Gas Control Admin</p>	<p>Costs associated with monitoring and controlling the flow of natural gas through the pipeline system</p>	<p>a. Monitor and control gas storage facilities and related compression within prescribed guidelines to balance the pipeline system b. Respond to SCADA alarms and appropriately address the condition either by remote control operation or by dispatching appropriate personnel to the site.</p>
<p>9613 APT – Gas Scheduling</p>	<p>Costs associated with administering transportation nomination, scheduling, and confirmation processes</p>	<p>a. Confirms nominations at pipeline interconnections; resolves discrepancies in shippers’ nominations; and provides confirmed nominations to Gas Control b. Analyzes and controls capacity utilization when pipeline locations are constrained c. Monitors pipeline web sites on a daily basis, obtains scheduled volumes, reconciles differences from the original or confirmed nominations, and appropriately applies adjustments to affected shipper accounts</p>
<p>9614 APT – Gas Control Operations</p>	<p>Costs associated with monitoring and controlling the flow of natural gas through the pipeline system</p>	<p>a. Monitor and control gas storage facilities and related compression within prescribed guidelines to balance the pipeline system b. Respond to SCADA alarms and appropriately address the condition either by remote control operation or by dispatching appropriate personnel to the site.</p>
<p>9618 APT – Info Mgt LP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company’s physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company’s physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>9619 APT – Engineering Services Programs</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>

<p>9620 APT – Regulatory</p>	<p>Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.</p>	<p>a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations</p>
<p>9621 APT-Div-President</p>	<p>Costs associated with business unit President and executive assistant.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service.</p>
<p>9622 APT – Human Resources</p>	<p>Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.</p>	<p>a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters</p>
<p>9624 APT – Engineering Services Admin</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9625 APT – Finance</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections</p>
<p>9626 APT – Marketing Admin</p>	<p>Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.</p>	<p>a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers</p>
<p>9627 APT - Gas Measurement Admin</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>
<p>9628 APT - Claims</p>	<p>Costs associated with investigation, administration and fiscal recovery of third party damages to company property</p>	<p>a. Develops and recommends policies, practices and strategies to reduce damages to company assets b. Directs and participates in on-site investigations of significant damages c. Manages and directs negotiations with claimants, insurance companies, attorneys or mediators d. Receives and processes escalated settlements</p>

<p>9629 APT – Public Affairs VP</p>	<p>Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising</p>
<p>9634 APT – Environmental & Supply Chain</p>	<p>Costs associated with monitoring the business unit’s compliance with all applicable environmental laws and Regulations and Supply Chain Management.</p>	<p>a. Environmental regulation interpretation b. Environmental compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for construction projects e. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels f. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets g. Set local performance measures for key suppliers and develop cost savings initiatives h. Ensure warehouse cycle counts are completed accurately and on schedule i. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules</p>
<p>9635 APT – Compliance Monitoring & Reporting Admin</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>9636 APT – Gas Measurement Engineering</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>
<p>9637 APT – Gas Meter Shop</p>	<p>Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas</p>	<p>a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis</p>
<p>9638 APT – Construction Mgt Dallas-North</p>	<p>Costs associated with analysis and development of construction and maintenance projects</p>	<p>a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities</p>

<p>9639 APT – Engineering Services Northeast</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9640 APT – Engineering Services South</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9641 APT – Engineering Services West</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9642 APT-SW Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9643 APT – Gas Storage & Compression</p>	<p>Cost associated with storage of natural gas</p>	<p>a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently</p>
<p>9644 APT – Asset Planning</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company’s physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company’s physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>

<p>9645 APT – Corrosion & Integrity</p>	<p>Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.</p>	<p>a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program c. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) d. Oversee outside contractor bidding process as well as the awarding of those contracts e. Work with Operations regarding budgets on pipe projects to ensure cost savings</p>
<p>9646 APT – Operations Support Admin</p>	<p>Costs associated with analysis and development of construction and maintenance projects</p>	<p>a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities</p>
<p>9648 APT – Safety & Insp</p>	<p>Costs associated with the implementation and administration of the business unit’s safety and health programs.</p>	<p>a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier</p>
<p>9650 APT – SCADA/RTU</p>	<p>Costs associated with upkeep and maintenance of SCADA systems to ensure flow of natural gas through the transmission system</p>	<p>a. Installs, troubleshoots and maintains various types of SCAD communications equipment b. Verifies data being sent to host computers from remote sites is accurate and timely c. Provides field equipment installation and maintenance support</p>
<p>9652 APT – Info Mgt HP Assets</p>	<p>Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.</p>	<p>a. Create and maintain maps of Company’s physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company’s physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation</p>
<p>9653 APT – Right of Way</p>	<p>Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities</p>	<p>a. Researches determine legal ownership b. Prepares right-of-way documents c. Negotiates to obtain land rights from property owners d. Negotiates monetary settlements for property damage e. Maintains land right files</p>

9654 APT-North Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9655 APT-North Reg Compliance East	Costs associated with compliance & measurement	<ul style="list-style-type: none"> a. Compliance b. Meter/Regulator testing & maintenance
9656 APT-North Reg Compliance WF	Costs associated with compliance & measurement	<ul style="list-style-type: none"> a. Compliance b. Meter/Regulator testing & maintenance
9657 APT-SE Reg Compliance ATH/LNG/COR	Costs associated with compliance & measurement	<ul style="list-style-type: none"> a. Compliance b. Meter/Regulator testing & maintenance
9658 APT – Athens Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9659 APT – Greenville Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9660 APT – Longview Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9661 APT – Paris Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9662 APT – Sherman Area C&M	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance

9663 APT – Wichita Falls Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9664 APT-SW Region South Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9665 APT-SE Reg Compliance BRY/GRO/KAT	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9666 APT-SW Reg Compliance South	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9667 APT-SE Reg Compliance Waco/Desoto	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9668 APT – Bryan North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9669 APT – Round Rock West	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9670 APT – Corsicana Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9671 APT – Temple Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9672 APT – Waco Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

<p>9673 APT-SW Region West Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9674 APT-SW Reg Compliance EAS</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9675 APT-SW Reg Compliance ABL</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9676 APT – Abilene Area C&M</p>	<p>Costs associated with construction</p>	<p>a. New Construction Work b. Other Construction Work c. General Maintenance</p>
<p>9677 APT – Kerrville Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9678 APT – San Angelo Area C&M</p>	<p>Costs associated with construction</p>	<p>a. New Construction Work b. Other Construction Work c. General Maintenance</p>
<p>9679 APT-Brownwood Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9680 APT-SE Region Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>

<p>9681 APT –Pressure Control</p>	<p>Costs associated with monitoring gas pressure on the gas distribution system</p>	<p>a. Monitors pressure to ensure reliable gas distribution to customers b. Alerts Operations to low or high pressure points on system</p>
<p>9682 APT-SE Reg Compliance GAR</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9684 APT-North Region East Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9685 APT-North Region East Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9686 APT-SW Region Ft Worth/Arlington Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>

<p>9687 APT-North Region West Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9688 APT – Plano C&M District</p>	<p>Costs associated with construction</p>	<p>a. New Construction Work b. Other Construction Work c. General Maintenance</p>
<p>9689 APT-SE Region East Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9690 APT – Technical Services Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9691 APT – Northside Loop Project</p>	<p>Costs associated with the Northside Loop Pipeline system</p>	<p>a. Accumulates costs of joint-owned system for billing partner</p>
<p>9694 APT – Killeen Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>

<p>9695 APT-SE Region South Director Admin</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9696 APT-SW Region Arlington Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9697 APT Denton District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9698 APT – HEB District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9699 APT-Mesquite District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9701 APT-Irving District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>

<p>9702 APT – Bryan South</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9703 APT-Waco Area CS</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9704 APT-Wichita Falls Central</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9705 APT-Sherman CS</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9706 APT-Plano CS</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9707 APT-Round Rock East</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9711 APT – Abilene Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising</p>
<p>9714 APT – Fort Worth Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising</p>
<p>9715 APT-Plano Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising</p>

<p>9716 APT – Dallas Area Public Affairs</p>	<p>Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.</p>	<p>a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising</p>
<p>9720 APT-McKinney District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9721 APT-Garland District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9722 APT-Arlington South District CS</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9723 APT-Rockwall District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9733 APT-Asset Records</p>	<p>Costs associated with organizing, coordinating and overseeing Company’s records</p>	<p>a. RWIP Unitization Close b. Review of Account 1060 balances for MidTex & APT c. Review open configs charges monthly for Atmos Pipeline-Texas to determine status of projects (O&M or Capital status) d. Review open configs charges monthly for MidTex to determine status of projects (O&M or Capital status) e. Review CM+ unit file f. CWIP File</p>
<p>9734 APT-SE Reg Waco Central Area</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance</p>
<p>9735 APT-Ft Worth CS North</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>
<p>9736 APT-Ft Worth CS South</p>	<p>Costs associated with work performed on the Pipeline System</p>	<p>a. General Maintenance</p>

9737 APT – Carrollton East	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9738 APT-HEB/Boyd District	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9739 APT- Fort Worth C&M North	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
9740 APT- Fort Worth C&M South	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
9741 APT-Round Rock Central	Costs associated with work performed on the Pipeline System	<ul style="list-style-type: none"> a. General Maintenance
9745 APT- DeSoto North	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9746 APT- DeSoto South	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9747 APT- Arlington C&M District	Costs associated with construction	<ul style="list-style-type: none"> a. New Construction Work b. Other Construction Work c. General Maintenance
9748 APT- Compliance Monitoring	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9749 APT- Compliance reporting	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

9751 APT-SE Reg Dallas C&M Central	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	<ul style="list-style-type: none"> a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9760 APT-Eastland Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9765 APT-North Reg Compliance SHE/PAR	Costs associated with compliance & measurement	<ul style="list-style-type: none"> a. Compliance b. Meter/Regulator testing & maintenance
9770 APT-Southeast Region Groesbeck Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9775 APT-Sweetwater Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9776 APT-Stephenville Area	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9777 APT-San Angelo CS	Costs associated with work performed on the Pipeline System	<ul style="list-style-type: none"> a. General Maintenance
9778 APT-Abilene CS	Costs associated with work performed on the Pipeline System	<ul style="list-style-type: none"> a. General Maintenance
9780 APT-Construction Management Southwest	Costs associated with analysis and development of construction and maintenance projects	<ul style="list-style-type: none"> a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities

<p>9781 APT-Compliance Integrity</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>9782 APT-Compliance Engineering</p>	<p>Costs associated with administration of company wide compliance services, standards, and activities.</p>	<p>a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities</p>
<p>9783 APT- Finance Admin</p>	<p>Costs associated with the organization and coordination of all financial activities at the business unit level.</p>	<p>a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections</p>
<p>9784 APT-Engineering Svc Dal-NW</p>	<p>Costs associated with designing, developing, and executing engineering efforts</p>	<p>a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects</p>
<p>9785 APT-North Reg Boyd District</p>	<p>Costs associated with operations, construction, and service</p>	<p>a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance</p>
<p>9799 APT-Reg Compliance</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9802 APT-North Reg Compliance DEN/BOYD</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9803 APT-SW Reg Compliance FW</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9804 APT- CNG Operations</p>	<p>Costs associated with construction</p>	<p>a. New Construction Work b. Other Construction Work c. General Maintenance</p>

<p>9806 APT-North Reg West Dir</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9808 APT-SE Reg East Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9809 APT-Ft Worth SW Region Mgr</p>	<p>Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.</p>	<p>a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities</p>
<p>9810 APT-SW Compliance ARL-IRV</p>	<p>Costs associated with compliance & measurement</p>	<p>a. Compliance b. Meter/Regulator testing & maintenance</p>
<p>9811 APT-West Storage</p>	<p>Cost associated with storage of natural gas</p>	<p>a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently</p>

9812 APT-East Storage	Cost associated with storage of natural gas	<ul style="list-style-type: none"> a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently
9813 APT-Garland CS	Costs associated with analysis and development of construction and maintenance projects	<ul style="list-style-type: none"> a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
9814 APT-North Reg McKinney District CS	Costs associated with operations, construction, and service	<ul style="list-style-type: none"> a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9815 APT-Distribution GIS (North)	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9816 APT-PL Marketing Contract Admin	Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales	<ul style="list-style-type: none"> a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
9817 APT-Compliance Management	Costs associated with compliance & measurement	<ul style="list-style-type: none"> a. Compliance b. Meter/Regulator testing & maintenance
9818 APT-Project Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	<ul style="list-style-type: none"> a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9819 APT- Operating Suport Hydrotesting	Costs associated with analysis and development of construction and maintenance projects	<ul style="list-style-type: none"> a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities

C220 Atmos Energy Louisiana Industrial Gas (AELIG) – Cost Centers

Cost Center	Description
8410 AELIG-Corporate	Revenue/cost associated with shared services

8411 AELIG-Marketing	Costs associated with the design, development, and implementation of Business development programs.
8412 AELIG-Gas Supply	Costs associated with the management of the Regional Supply department
8413 AELIG-Trading	Costs associated with trading.
8551 TLIG-Administration	Costs associated with business unit President and executive assistant.
8555 TLIG-Operations	Costs associated with operations.
8565 AEH Information Technology	Costs associated with the maintenance and support of the business unit's information systems.
8574 AEH Marketing-New Orleans	Costs associated with the design, development, and implementation of business development programs.
8579 AEH Gas Supply	Costs associated with the management of the Regional Supply department

C221 Atmos Power Systems Inc – Cost Centers

Cost Center	Description
8600 Atmos Power Systems Inc. (Previously Atmos Leasing)	Operations associated with Power Gen facilities Bolivar and Staley

C231 Atmos Pipeline & Storage LLC – Cost Centers

Cost Center	Description
8520 Atmos Pipeline & Storage Corporate	Revenues and expenses associated with core holding company as well as activity related our interest on the North Side Loop joint venture.
8562 AEH Financial Reporting	AEH Financial Reporting

C232 UCG Storage – Cost Centers

Cost Center	Description
8501 UCG Storage – Corporate	Revenue/cost associated with shared services
8502 UCG Storage – Barnsley, KY	Operations related to the Barnsley Storage facility, including Demand charges collected from AEC
8582 AEH Field Operations	AEH Field Operations

C233 WKG Storage – Cost Centers

Cost Center	Description
8530 WKG Storage - Corporate	Costs associated with shared services from various entities
8531 WKG Storage – East Diamond	Costs associated with storage management agreement with WMLLC
8534 WKG Storage – Tar Spring Storage Field	Costs associated with storage management agreement with Tar Spring
8582 AEH Field Operations	AEH Field Operations

C234 Trans Louisiana Gas Storage – Cost Centers

Cost Center	Description
8540 TLGS - Corporate	Revenue/expenses related to operations of TLGS Storage facility primarily intercompany activity with TLGP

C236 Atmos Gathering Company, LLC – Cost Centers

Cost Center	Description
9825 Atmos Gathering Company	Revenues/expenses relating to Shrewsbury, Pioneer, and other various AGC service areas
8582 AEH Field Operations	AEH Field Operations

C301 Atmos Energy Services LLC – Cost Centers

Cost Center	Description
9110 AES – Retail Services	Allocated labor and other operating costs related to Gas Supply Services provided to AEC

C303 Trans Louisiana Gas Pipeline – Cost Centers

Cost Center	Description
9001 TLGP – Lafayette Region	Operating revenue/expense related to activity serviced off the Lafayette Region system
9002 TLGP - Administration	Operating revenue/expense related to Administration activity
9006 TLGP – TLGP Operations	Operating revenue/expense related to activity serviced off the TLGP system
9008 TLGP – Pine Pipeline	Operating revenue/expenses related to activity transacted on Pine pipeline

C306 Atmos Exploration & Production – Cost Centers

Cost Center	Description
8401 AEP - Corporate	Revenue/expenses associated with royalty interests owned by Atmos

C312 Atmos Energy Holdings Inc – Cost Centers

Cost Center	Description
8900 Nonregulated Financial Services	Revenue/expenses related to corporate Holding Company as well as intercompany billings related to AES
8561 AEH Corporate	AEH Corporate

Company Sub-Accounts – Description of Company Sub-Accounts

Sub Account	Sub Account Name	Sub Account Purpose
00000	Default	Default
01000	Non-project Labor	Non-project labor related to expense
01001	Capital Labor	Labor related to capital projects
01002	Capital Labor Contra	Contra to capital labor account
01003	Deffered Project Labor	Labor related to deffered projects
01004	Deffered Project Labor Contra	Contra to deffered Project labor
01005	Capitalized Project Labor	Capitalized Project Labor
01006	O&M Project Labor and Contra	Project labor related to expense
01008	Expense Labor Accrual	To record expense labor accrual
01009	Capital Labor Accrual	To record capital labor accrual
01010	PTO Accrual	Expense of Accrual for Paid Time Off
01011	Capital Labor Transfer In	Labor related to capital projects transferred in from another division.
01012	Capital Labor Transfer Out	Labor related to capital projects transferred out to another division.
01013	Expense Labor Transfer In	Labor related to expense transferred in from another division.
01014	Expense Labor Transfer Out	Labor related to expense transferred out to another division.
01015	Deferred Project Labor Transfer In	Labor related to deffered project transferred in from another division.
01016	Deferred Project Labor Transfer Out	Labor related to deffered project transferred out to another division.
01200	Other Benefits Load	Record benefit loading expense for the year
01202	Pension Benefits Load	Pension Benefits Load
01203	OPEB Benefits Load	OPEB Benefits Load
01206	Pension Benefits Variance	Pension Benefits Variance
01207	OPEB Benefits Variance	OPEB Benefits Variance
01208	Workers Comp Benefits Variance	Workers Comp Benefits Variance
01210	Fica Load	Record FICA Tax Expense for the year
01211	Futa Load	Record FUTA Tax Expense for the year
01212	Suta Load	Record SUTA Tax Expense for the year
01213	Fica Load Accrual	Used to accrue FICA Liability on Accrued Payroll
01214	Futa Load Accrual	Used to accrue FUTA Liability on Accrued Payroll
01215	Suta Load Accrual	Used to accrue SUTA Liability on Accrued Payroll
01219	Kentucky Local Tax	Kentucky Local Tax
01220	Denver City Tax Load	Record Denver City Tax Expense
01221	Workers Comp Benefits Load	Record Workers' Comp Expense
01223	SERP Reg Asset Amort	SERP Regulatory Asset Amortization
01226	Pension Regulated Asset O&M	Pension Regulated Asset O&M
01227	OPEB Regulated Asset O&M	OPEB Regulated Asset O&M
01228	SERP Regulated Asset O&M	SERP Regulated Asset O&M
01229	Pension Reg Asset Amort	Pension Regulatory Asset Amortization
01230	OPEB Reg Asset Amort	OPEB Regulatory Asset Amortization

Sub Account	Sub Account Name	Sub Account Purpose
01239	Employer 401K Expense	Record 401k Match Expense
01251	Medical Benefits Load	Medical Benefits Load
01252	Medical Benefits Variance	Medical Benefits Variance
01253	Medical Benefits Projects	Medical Benefits Projects
01256	Payroll Tax Projects	Payroll Tax Projects
01257	ESOP Benefits Load	401K Match Benefits Load
01258	ESOP Benefits Variance	401K Match Benefits Variance
01259	ESOP Benefits Projects	401K Match Benefits Projects
01260	HSA Benefits Load	HSA Benefits Load
01261	HSA Benefits Variance	HSA Benefits Variance
01262	HSA Benefits Projects	HSA Benefits Projects
01263	RSP FACC Benefits Load	Fixed Annual Company Contribution Benefits Load
01264	RSP FACC Benefits Variance	Fixed Annual Company Contribution Benefits Variance
01265	RSP FACC Benefits Projects	Fixed Annual Company Contribution Benefits Projects
01266	Life Benefits Load	Life Benefits Load
01267	Life Benefits Variance	Life Benefits Variance
01268	Life Benefits Projects	Life Benefits Projects
01269	LTD Benefits Load	LTD Benefits Load
01270	LTD Benefits Variance	LTD Benefits Variance
01271	LTD Benefits Projects	LTD Benefits Projects
01290	Other Benefits Projects	Record benefit Loading Project expense for the year
01291	Pension Benefits Projects	Pension Benefits Projects
01292	OPEB Benefits Projects	OPEB Benefits Projects
01293	Workers Comp Benefits Projects	Workers Comp Benefits Projects
02001	Inventory Materials	Materials w/ overhead charges
02002	Material Cost - Major Items	Material Cost - Major Items
02003	Material Cost - Other	Material Cost - Other
02004	Warehouse Loading Charge	Warehouse Loading Charge
02005	Non-Inventory Supplies	Materials w/o overhead charges
02006	Purchasing Card Charges	Purchasing Card Charges
03001	Vehicle Depreciation Capitalized	Depreciation on company owned vehicles
03002	Vehicle Lease Payments	Vehicle Lease, fuel, maintenance expenses
03003	Capitalized transportation costs	Capitalized transportation costs
03004	Vehicle Expense	Vehicle Expense
04001	Safety, Newspaper	Safety,Newspaper
04002	Required By Law, Safety	Required By Law, Safety
04017	Promo Sales, Consumer Rel	Promo Sales,Consumer Rel
04018	Safety	Safety
04021	Promo Other, Misc	Promo Other,Misc
04022	Promo Sales, Misc	Promo Sales, Misc
04023	GCA Public Notice Publication	GCA Public Notice Publication
04030	Energy Efficiency - Residential	Energy Efficiency - Residential
04038	Natural Gas Vehicle Demo	Natural Gas Vehicle Demo
04040	Community Rel&Trade Shows	Community Rel&Trade Shows
04041	Gas Light Relight Program	Gas Light Relight Program
04044	Advertising	Advertising
04046	Customer Relations & Assist	Cust Relations & Assist

Sub Account	Sub Account Name	Sub Account Purpose
04065	Offsite Storage	Offsite Storage
04069	Blueflame Property Insurance	Blueflame Property Insurance
04070	Insurance-Other	BTA insurance for active employees
04072	Insurance Capitalized	not used
04111	Director's Fees	Payment of directors' quarterly retainers
04112	Board Meeting Expenses	Expenses associated with BOD meetings
04113	Directors Retirement Expenses	Equity incentive stock awarded to directors upon retirement
04120	Newswire/Blast Fax/Mail List	Newswire/Blast Fax/Mail List
04121	Inv Relations/Bnkg Inst	Inv Relations/Bnkg Inst
04122	Annual Report Design, Printing & Dis	Annual Report Design, Printing & Dist.
04124	Fin Notice & Qtrly Rpt	Fin Notice & Qtrly Rpt
04125	Proxy Solicitation Exp	Expenses associated with production and mailing of proxy statement
04126	Transfer Agent Administration	Transfer Agent Administration
04127	Tr & Reg of Bonds/Debt Fee	Tr & Reg of Bonds/Debt Fee
04129	NYSE Fees & Exps	Fees to list common stock on NYSE
04130	Bank Service Charge	Bank Service Charge
04135	Reimbursement of Fraud Payments	Reimbursement of Fraud Payments
04140	Analyst Activities	Analyst Activities
04141	Web Site	Web Site
04145	Printing/Slides/Graphics	Printing/Slides/Graphics
04146	Public Relations	Public Relations
04201	Software Maintenance	Recurring charges for software licenses or maintenance contracts. Also purchases of software packages to small to capitalize.
04212	IT Equipment	Recurring charges for hardware maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.
04301	Equipment Lease	Equipment Lease
04302	Heavy Equipment	Equipment lease, fuel, maintenance expense
04306	Parts	Local purchase parts and supplies
04307	Heavy Equipment Capitalized	Heavy Equipment Capitalized
04580	Building Lease/Rents Capitalized	Capitalized costs of lease/rent payments.
04581	Building Lease/Rents	Includes all lease/rents paid for office and office space.
04582	Building Maintenance	Includes all payments for maintenance of office and office space.
04585	Railroad easements and crossings	Railroad easements and crossings
04590	Utilities	Utilities
04592	Misc Rents	Includes all rents paid for any type item used by the company other than rents specified by the other rent cost elements.
04593	Leased Gas Districts	Leased Gas Districts
04596	Utilities not allocated	Utilities not allocated
04599	Capitalized Utility Costs	Capitalized Utility Costs
04737	Curtailement Overpull Fee	Curtailement Overpull Fee
04740	Cashouts	Cashouts
04741	Triangle Shipper Cashouts	Traingle Shipper
04743	Hedging Settlements	Hedging Settlements
04744	Exchange Gas	Exchange Gas
04745	Exchange gas-Assoc-Retention Contract	Exchange gas-Assoc-Retention Contract
04746	System gas imbalance exp	System gas imbalance exp
04751	Gas Purchases	Gas Purchases - Third Party

Sub Account	Sub Account Name	Sub Account Purpose
04753	Hedging	Hedging
04756	Storage Injection/Withdrawal	Gas withdrawal from storage & gas delivered to storage
04760	Estimated Gas Cost	Estimated Gas Cost
04771	Demand Charges-Transportation	Demand Charges-Transportation
04772	Commodity-Transportation	Commodity-Transportation
04773	Demand-Storage	Demand-Storage
04774	Capacity Release	Capacity Release
04775	PGA Recoveries	PGA Recoveries
04776	Imbalances	Reduction to gas cost resulting from imbalance penalties charged to shippers
04777	Realignment Costs	Realignment Costs
04780	Other Gas Costs	This acct shall include royalties, rents and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects
04783	Gas Commissions	Gas Commissions
04784	Gas Cost - Nonaff	Gas Cost - Nonaffiliated
04785	Gas Cost - Aff	Gas Cost - Aff
04786	Storage Hedges	Storage Hedges
04787	FP Basis Swaps	FP Basis Swaps
04788	Customer Settlements (Fin'l Trades)	Customer Settlements (Fin'l Trades)
04789	Futures Allocations	Futures Allocations
04792	Gas Transport Cost - Nonaff	Gas Transport Cost - Nonaffiliated
04793	Gas Transport Cost-Aff	Gas Transport Cost-Aff
04794	Gas Storage Cost-Nonaff	Gas Storage Cost-Nonaff
04795	Gas Storage Cost-Aff	Gas Storage Cost-Aff
04797	Line of Credit Fees	Line of Credit Fees
04799	Compressor Repairs/Maintenance	Compressor Repairs/Maintenance
04800	Reimbursement for Gas Loss	Reimbursed gas costs due to third party damages
04801	Company Used Gas	Credit to gas cost for gas used at a company facility that is reclassified to an operating expense
04802	PGA Recoverable Company Used Gas	PGA Recoverable Company Used Gas
04819	Unbilled PGA-Res	Unbilled PGA-Res
04820	Unbilled PGA-Comm	Unbilled PGA-Comm
04821	Unbilled PGA-Ind	Unbilled PGA-Ind
04822	Unbilled PGA-PA	Unbilled PGA-PA
04824	Other Gas Supply Exp O&M	Other Gas Supply Exp O&M
04825	Trans/Comp Exp O&M-Atmos P/L Tx	Trans/Comp Exp O&M
04827	3rd Party Transport	Transport fees charged by a 3rd party
04828	City Gate Service-Residential	City Gate Service for residential customers
04829	City Gate Service-Commercial	City Gate Service for commercial customers
04830	City Gate Service-Industrial	City Gate Service for industrial customers
04831	City Gate Service-Transport	City Gate Service - Transport
04832	West Texas Irr unbilled est	West Texas Irr unbilled est
04861	A&G Overhead	A&G Overhead
04862	A&G Overhead Load	A&G Overhead Load
04863	A&G Overhead Clearing	A&G Overhead Clearing
04871	WIP Closing	WIP Closing
04873	WIP Interest Cap AFUDC	WIP Interest Cap AFUDC
04881	WIP Salvage	WIP Salvage
04882	WIP Removal Cost	WIP Removal Cost
04888	Land	Land

Sub Account	Sub Account Name	Sub Account Purpose
04889	Land Rights	Interest and privileges held by the utility in land owned by others
05010	Office Supplies	Includes all cost of stationery, printing, forms, charts, engineering, drafting, reproduction supplies and other office supplies.
05111	Postage/Delivery Services	Includes all costs of postage, express, freight and delivery charges paid to persons outside the company.
05310	Monthly Lines and service	Monthly charges for telephone lines/service.
05312	Long Distance	Monthly charges for outbound long distance telephone service.
05314	Toll Free Long Distance	Monthly charges for inbound long distance service commonly known as 1-800 or toll-free service.
05316	Telecom Maintenance & Repair	Recurring charges for telephone maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.
05317	Telephone Directory	Recurring charges for company listings in the various yellow pages. The company has contracted with an outside service to manage this due to the number of yellow page companies servicing our customers.
05323	Measurement & Meter Reading	Charges for telecommunications lines used to support the company's measurement and meter reading functions.
05331	WAN/LAN/Internet Service	Charges for telecommunications lines used provide data services to company sites.
05351	AMI Tower Rent	Charges for telecommunications lines used provide data services to the company's AMI towers.
05352	AMI Tower Fees	AMI Tower Fees
05364	Cellular, radio, pager charges	All monthly charges for cellular phone service other than that related to purely data devices (PC's, MDT's, SCADA, etc.). These charges are moved to 05373-05375 by accounting on a monthly basis.
05376	Cell service for MDT's, PC's, SCADA	All monthly charges for cellular phone service for non-voice usage. This would related to data usage for MDT's, PC's, SCADA points, etc.
05377	Cell phone equipment and accessories	Miscellaneous charges for cell phone maintenance, replacements, accessories, etc.
05380	Video Conference	Telecommunications charges for data networks dedicated to video conferencing and maintenance on video conferencing equipment.
05390	Audio Conference	Telecommunications charges for the internal audio conferencing 1-800 number and any charges for outside audio conferencing services
05399	Capitalized Telecom Costs	Capitalized Telecom Costs
05411	Meals and Entertainment	Meals & Entertainment
05412	Spousal & Dependent Travel	All travel expenses incurred by spouse, dependent or other individuals accompanying an employee on a business trip.
05413	Transportation	Transportation
05414	Lodging	Lodging
05415	Membership Fees	Includes all dues to which individual members for the company belong.

Sub Account	Sub Account Name	Sub Account Purpose
05416	Club Dues - Nondeductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are non-deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05417	Club Dues - Deductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05418	Settlement	Settlement
05419	Misc Employee Expense	Misc Employee Expense
05420	Employee Development	NEO booklets provided to new hires
05421	Training	Training
05422	Operator Qualifications Training	Training necessary to cover the Operator Qualification process. Instructor-led using Industrial Training Service materials.
05424	Books & Manuals	Books and manuals for emp dev training
05425	Regulatory Compliance Training	Training necessary to maintain compliance. May include Operator Qualification training or other topics.
05426	Safety Training	Training on specific Safety-related topics
05427	Technical (Job Skills) Training	Training on necessary job skills for field-based roles.
05428	Computer Skills & Systems Training	Employee systems training
05429	Work Environment Training	Work Environment Training
05430	Gas Supplies Services	Gas Supplies Services
06111	Contract Labor	Includes all payments to outsiders for contract work performed.
06112	Collection Fees	Payments to 3rd Party Utility Collection Agencies
06113	Payment Services	Tracking of all the methods to take a bill payment for a current customer.
06116	Bill Print Fees	Monthly Bill Print invoice from external vendor (Kubra) is assigned to this sub-account and the appropriate portion is then allocated to each Division.
06121	Legal	Includes the cost of outside attorneys for legal services.
07111	Damages	Damages
07115	Insurance Reserve	Insurance Reserve
07119	Insurance - D&O	Insurance for Directors and Officers, Aviation, and Liability
07120	Environmental & Safety	Aegis Loss Control Reviews
07121	Insurance - Public Liability	Insurance for Public Liability
07421	Service Awards	Service Awards
07443	Uniforms	Includes all cost of uniforms issued to employee.
07444	Uniforms Capitalized	Capitalized costs of uniforms.
07447	Education Assistance Program	Assistance for employee continuing education
07449	Non-Qual Retirement Exp	Expense related to SERP/SEBP
07450	Capitalized Restricted Stock	Capitalized Restricted Stock
07452	Variable Pay & Mgmt Incentive Plans	Bonus-Variable Pay & Mgmt Incentive Plans
07453	Exec Compensation-Other	Exec Compensation-Other
07454	VPP & MIP - Capital Credit	VPP & MIP - Capital Credit (Contra)
07458	Restricted Stock - Long Term Incenti	Record Amortization of Restricted Stock Expense
07460	RSU-Long Term Incentive Plan - Time	Record Amortization of Restricted Stock Units Expense
07463	RSU-Management Incentive Plan	Record Amortization of Restricted Stock Units Expense

Sub Account	Sub Account Name	Sub Account Purpose
07486	Rabbi Trust Gain/Loss	Record gains and losses related to Supplemental Retirement Trusts
07487	COLI CSV & Premiums	Record income and expense related to Premiums and Cash Surrender Value changes for Company Owned Life Insurance
07488	COLI Loan Interest	Record Interest Expense related to Loans against Company Owned Life Insurance
07489	NQ Retirement Cost	Record Expense for Legacy NonQualified Retirement Plans
07490	SERP Capitalized	Capitalization for SERP/SEBP
07495	Employee Broadcast and Publication	Employee Broadcast and Publication
07499	Misc Employee Welfare Exp	Includes welfare expenditures such as: flowers for employees or their families, coffee for employees and items of similar expense.
07510	Association Dues	Association Dues
07520	Donations	Donations
07590	Misc General Expense	Includes all cost not provided elsewhere in specific cost elements.
07591	Supplies & Expense	Supplies & Expense
07592	Vendor Comp Sales Tax	Timely filing discounts on transaction tax returns
07600	CWIP Accruals	A/P, Mass Allocations monthly accruals that reverse in the next month.
07601	Vehicle Cap Accrual	This account is where a portion of vehicle O&M expenses are capitalized through the mass allocation process.
07602	Depreciation Cap Accrual	This account is where a portion of depreciation O&M expenses are capitalized through the mass allocation process.
07603	Rent Cap Accrual	This account is where a portion of rent O&M expenses are capitalized through the mass allocation process.
07604	Restricted Stock Cap Accrual	This account is where a portion of restricted stock O&M expenses are capitalized through the mass allocation process.
07605	Heavy Equipment Cap Accrual	This account is where a portion of heavy equipment O&M expenses are capitalized through the mass allocation process.
07606	Insurance Cap Accrual	This account is where a portion of insurance O&M expenses are capitalized through the mass allocation process.
07607	Telecom Cap Accrual	This account is where a portion of telecom O&M expenses are capitalized through the mass allocation process.
07608	Uniform Cap Accrual	This account is where a portion of uniform O&M expenses are capitalized through the mass allocation process.
07609	Utility Cap Accrual	This account is where a portion of utility O&M expenses are capitalized through the mass allocation process.
07612	Benefits Cap Accrual	Benefits Capital Accrual
07651	FAS 87 Cap Reg Asset	Pension Regulatory Asset Capitalized
07652	FAS 106 Cap Reg Asset	OPEB Regulatory Asset Capitalized
07653	SERP Cap Reg Asset	SERP Regulatory Asset Capitalized
07654	FAS87 Cap Reg Asset Def	FAS87 Cap Reg Asset Def
07655	OPEB Cap Reg Asset Def	OPEB Cap Reg Asset Def
07656	SERP Cap Reg Asset Def	SERP Cap Reg Asset Def
09172	Receipt O/H Dr/Cr	Receipt O/H Dr/Cr
09173	W/H Adjmnt - Dr/Cr	W/H Adjmnt - Dr/Cr
09174	W/H Obsolete Inv Adj	W/H Obsolete Inv Adj
09176	Transferring Inventory	Transferring Inventory
09195	Use only for HR exp default	UCG Beginning Balance 3-31-98
09278	Storage O/H - Clearing	Storage O/H - Clearing
09341	Admin & General Expenses	Admin & General Expenses

Sub Account	Sub Account Name	Sub Account Purpose
09344	Depr & Taxes Other Expense	Depr & Taxes Other Expense
09345	Taxes Other Than Inc Tax	Taxes Other Than Inc Tax
09910	Customer Installation Revenue	Customer Installation Revenue
09911	Reimbursements	Reimbursements
09927	Cust Uncol Acct-Write Off	Includes all amounts of losses from uncollectible customer accounts and other amounts due the company.
10001	Lp - Production Plant	Liquid Propane - Production Plant in Service
10002	Ng - Production Plant	Natural Gas - Production Plant in Service
10003	Ng - Storage Plant	Natural Gas - Storage Plant in Service
10004	Transmission Plant	Transmission Plant in Service
10006	General Dist System Plant	Distribution Plant in Service
10008	General Plant	General Plant in Service
10010	Great River Acquisition	Great River Acquisition
10011	Acquisition Adj - Winn	Acquisition Adj - Winn
10012	Acquisition Adj-Long Gas	Acquisition Adj-Long Gas
10013	Amort-Acquisition Adj	Amortortization-Acquistion Adjustment
10014	Amort-Acquisition Adj-Winn	Amortortization-Acquistion Adjustment-Winn
10015	Amort-Acquisition Adj-Long	Amort-Acquisition Adj-Long
10016	Amort-Acquisition Adj Oceana	Amort-Acquisition Adj Oceana
10017	Acquisition Adj	Acquisition Adjustment
10018	Acquisition Adj-Oceana	Acquisition Adj-Oceana
10021	Acquisition Adj-prior to purchase	Acquisition Adj-prior to purchase
10024	Acquisition Adj-MVG 1	Acquisition Adjustment-MVG 1
10025	Acquisition Adj-MVG 2	Acquisition Adj-MVG 2
10026	Beginning Balance Mid-Tex Assets	Beginning Balance Mid-Tex Assets
10027	Acquisition Adj-Mid-Tex	Acquisition Adj-Mid-Tex
10028	MEC Payment	Main Extension Contract Payment
10029	Acquisition Adj-Bude & Meadville	Acquisition Adj-Bude & Meadville
10030	Acquisition Adj-EnLink Pipeline	Acquisition Adj-EnLink Pipeline
10031	Acquisition Adj - Roxie system	Acquisition Adj - Roxie system
10201	Nonutility Prop	Nonutility Prop
10204	Investment in TLGP (Formerly TLIG)	Investment in TLGP (Formerly TLIG)
10208	Inv/Assc-Aes Captl	Inv/Assc-Aes Captl
10210	Investment UCGS	Investment UCGS
10211	Investment in Atmos Power Systems (Pre. Leasing)	Investment in Atmos Power Systems (Pre. Leasing)
10212	Inv in Atmos Energy Svc	Inv in Atmos Energy Svc
10213	Inv in Nonregulated Shared Svc	Inv in Nonregulated Shared Svc
10214	Investment in UC Propane	Investment in UC Propane
10217	Inv in MS Energy	Inv in MS Energy
10218	Investment in AEP-Atmos Exploration	Investment in AEP-Atmos Exploration
10221	Investment in WKG Storage Inc	Investment in WKG Storage Inc
10222	Nonutility-Land	Nonutility-Land
10223	Nonutility-Buildings & Improvements	Nonutility-Buildings & Improvements
10224	Nonutility-Furniture & Fixtures	Nonutility-Furniture & Fixtures
10225	Nonutility-Communication Equipment	Nonutility-Communication Equipment
10226	Nonutility-Shop Equipment	Nonutility-Shop Equipment
10227	Nonutility-Transportation Equip-Rental	Nonutility-Transportation Equip-Rental
10228	Nonutility-Plant in Service	Nonutility-Plant in Service
10229	Nonutility-Gas Stored Underground-NC	Nonutility-Gas Stored Underground-NC

Sub Account	Sub Account Name	Sub Account Purpose
10233	Investment in Atmos Pipeline & Storage Inc (Pre. Atmos Storage)	Investment in Atmos Pipeline & Storage Inc (Pre. Atmos Storage)
10234	Investment in Enertrust Inc	Investment in Enertrust Inc
10238	Investment in Egasco LLC	Investment in Egasco LLC
10241	Investment in Egasco LLC	Investment in Egasco LLC
10242	Investment in Woodward Marketing LLC	Investment in Woodward Marketing LLC
10248	East Diamond Storage Facility	East Diamond Storage Facility
10250	Inv in Blueflame Insurance	Inv in Blueflame Insurance
10256	Restricted Stock Grant Value--LTIP -	This account is where the value of Restricted Stock Performance is recorded when shares are issued. The cost is then amortized over 3 years(vested period).
10257	Restricted Stock Accumulated Amort--	Restricted Stock Ac
10260	RSU Grant Value - LTIP Time Lapse	RSU Grants
10261	RSU Accumulated Amort. - LTIP Time L	RSU Accumulated Amorization
10264	RSU Grant Value - MIP	RSU Grant Value - MIP recorded in APIC
10265	RSU Accumulated Amort - MIP	RSU Accumulated Amortization - MIP recorded in APIC
10266	RSU Accumulated Amort - MIP	RSU Accumulated Amort - MIP
10267	RSU Grant Value - LTIP PBDEU	RSU Grant Value - LTIP PBDEU recorded in APIC
10270	APT Invest in sub consolidation	APT Invest in sub consolidation
10271	Investment in AELIG	Investment in AELIG
10312	Blueflame Investments	Fixed income investments for Blueflame surplus
10400	Cash-ANB 523	Bank drafts are received through this account. Also, expense reports and the ANB loan are in this account
10408	Cash-AEC BOA 7500	Main wires account for Atmos
10413	Cash-Fleet Dental	Cash-Fleet Dental
10419	Cash-Chase - 875568113	Cash-Chase - 875568113
10437	Cash-3751029418 Storage	ZBA Account for subsidiary checks
10438	Cash-3751029405	Cash-3751029405
10465	BofA MM Savings - 4426854412	BofA MM Savings - 4426854412
10466	BofA MM Savings - 4426854425	BofA MM Savings - 4426854425
10468	Cash Payroll 82821	Payroll bank account
10483	AEH-Cash 3751371962	ZBA Account for subsidiary checks
10485	APSI - Cash 3751371881	APSI - Cash 3751371881
10486	WKG Storage Inc 3751371894	ZBA Account for subsidiary checks
10487	Atmos Energy Services 3751372000	Atmos Energy Services 3751372000
10488	Egasco LLC 3751371991	ZBA Account for subsidiary checks
10489	TLGP 3751371917	ZBA Account for subsidiary checks
10514	Cash-TLGS Inc BoA 3751592628	Cash-TLGS Inc BoA 3751592628
10515	Cash-ANB 00531	Main Atmos check writing account
10517	Cash-Refunds ANB 82805	Account for issuing Banner refunds
10518	Cash-Oracle AR BoA 3756617812	Oracle AR bankaccount
10533	Cash - AEM BOA 1125	Cash acct for WMLLC
10636	Cash-Blueflame BoB 822397	Blueflame office account
10638	Cash-Atmos Gathering BoA 4426357993	Atmos Gathering
10639	Cash-US Bank 152308790418	Cash-US Bank

Sub Account	Sub Account Name	Sub Account Purpose
10805	HSA Deposit	HSA Deposit
10806	Auto Liability Loss Fund	Auto Liability Loss Fund
10807	Flex Spending Deposit	Flex Spending Deposit
10812	Mnt Crested Butte-Deposit	Mnt Crested Butte-Deposit
10834	BNP Paribas	Deposits-FERC requires specific I.D.- done by Houston
10835	Docucorp Postage Meter Deposit	Deposit with Docucorp for the customer billing postage machine- no change 07-09
10837	Margin Calls	Margin Calls
10876	Investment-Money Market	Investment-Money Market
10911	Unbilled Revenue	This sub-account is used to accrue the current month unbilled banner revenue
10912	Unbilled Commodity Charge	This sub-account is used to accrue the current month unbilled commodity charge
10915	Mechanized Billing	Mechanized Billing
10917	Unapplied Banner Payments	This sub-account is used to record the payments received that have not yet been assigned to an invoice.
10918	Misc Banner Charges	This sub-account is a pass through account used to transfer miscellaneous banner charges.
10921	Special Billing-Gas Serv	Special Billing-Gas Service
10926	Oracle AR Gas Master	used to reclass receivables from the Other Account Receivable account to the Customer Account receivable account.
10928	Manual Revenue Accruals	Manual Revenue Accruals
10929	Reclass of Credit Balances	Reclass of A/R credit balances to liability
10930	AR Transfers Between Customers	A/R Transfers Between Customers
10937	Colorado PIPP Payments	Colorado Percentage of Income Payment Plan (PIPP) payments
10990	BFI Accounts Receivable	BFI Accounts Receivable
10995	AR Trade-WMLLC	AR related to physical gas sales and financial trades
10997	Oracle AR Damage Claims	Used for recording Third Party Damage Claims transactions in Oracle AR.
10998	Oracle AR Unidentified Receipts	Used for recording Oracle AR cash receipts
10999	Oracle AR Other	Used for recording Oracle AR transactions other than Damage Claims such as CIAC or Miscellaneous.
11198	Interco Lending AEH/AEC	This account is the revolving line of credit b/e AEH/AEC.
11313	Misc - Cleared Currently	To record misc receivable transactions that are expected to be cleared with in the fiscal year.
11317	Estimated A/R	This account is used to record estimated receivables for transportation revenues
11323	TBS-Accounts Receivable	This account is used to record receivables for transportation revenues
11339	Insurance Company Receivable	After deducting our insurance deductible (usually \$1mm) the net receivable from insurance is coded here.
11342	Oracle AR Road Moves	Oracle AR Road Move
11345	IBIS AR Estimate	Used to book the gas cost, sales and AR related to the IBIS company. Since the actual bill is on a month lag, the company uses the subaccount to book a monthly estimate.
11346	Employee Advances	Employees that receive an advance for travel expenses
11347	Employee Merchandise-Payroll Deducti	Employee Merchandise-Payroll Deduction
11350	Other A/R Emp Payroll Ded	Other A/R Emp Payroll Ded
11351	Tuition Receivable	Tuition Receivable

Sub Account	Sub Account Name	Sub Account Purpose
11354	La Interstate Gas Company	La Interstate Gas Company
11358	Misc Accounts Receivable	Miscellaneous AR realting to net outs and items to be researched
11363	A/R- Undistributed Net Income	A/R- Undistributed Net Income
11373	Employee equity advance	Employee relocates we pay the equity and then when the home sells the closing proceeds are offset in this account. The difference is reclassified to the expense
11375	AEM- Ad Valorem Collections	AEM- Ad Valorem Collections
12001	Beginning of Year Reserve	Used for recording the beginning of the year bad debt reserve for the Oracle AR outstanding balances
12003	Monthly Bad Debt Provision	Used for recording the adjustments (normally done on a quarterly basis) to the bad debt reserve for the Oracle AR outstanding balances
12004	SAP Customer AR Writeoffs	This sub-account is used to record the writeoffs and recovers of bad debt
Sub Account	Sub Account Name	Sub Account Purpose
12005	SAP Customer AR Recoveries	This sub-account is used to record the writeoffs and recovers of bad debt
12008	Oracle AR Allowance - Other invoices	Oracle AR Allowance - Other invoices
12009	Damage Claims-Oracle AR	Allowance Account for Damage claims
12013	Writeoff Franchise Fee Revenue	Writeoff Franchise Fee Revenue
12014	Writeoff Misc Service Revenue	Writeoff Misc Service Revenue
12015	Recovery Franchise Fee Revenue	Recovery Franchise Fee Revenue
12016	Recovery Misc Service Revenue	Recovery Misc Service Revenue
12129	Mid-Tex Gas	Mid-Tex Gas
12136	Allegro Intercompany	Allegro Intercompany
12147	Interco between AGC & HNNG Devel	Interco between AGC & HNNG Devel
12148	Line of Credit Intercompany	The revolving line of credit b/e AEH/AEC and AEM/AEH accrues interest daily on the used portion.
12706	Inventory Transfer to Mid-Tex	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS	Inventory Transfer to APS
12900	Plnt M&S General	Plnt M&S General
12906	Receiving Inventory	Receiving Inventory
12999	EAM Inventory	EAM Inventory
13000	Prepaid Expenses Misc	Used to books annual contracts and expense over the life of the contract.
13001	Prepaid-Worker's Comp Ins	Prepaid-Worker's Comp Ins
13003	Prepaid-Auto Liability Ins	Prepaid-Auto Liability Ins
13004	Prepaid-Insurance-Other	Atmos pays for annual Prepaid Aviation insurance for the period from Jan to Dec each year.
13005	Prepaid-Insurance-D&O	Atmos pays for annual Prepaid D&O insurance for the period from July to June each year.
13006	Prepaid Insurance-Public Liability	Atmos pays for annual Prepaid Liability insurance mostly for the period from Oct to Sep each year.
13007	Prepaid-La Occup Licenses	Prepayment of the LA Occupational Business License fee paid in Feb that is expensed throughout the year.
13009	Prepaid-Gross Receipt Tax	Prepayment of the state Gross Receipts tax that is expensed over a a quarter for Texas or fiscal year (July-June) for TN.

Sub Account	Sub Account Name	Sub Account Purpose
13012	Prepaid-COLI Ins Premium	Holds prepaid premiums for COLI that are amortized over one year to expense
13013	Prepaid-SS Mailroom Postage Machine	Prepaid postage for the mail room Postage Machine. We have OD facility with USPS.
13015	Prepaid-Postage for Cust Billing	Postage for the customer bill printing that we prepaid to USPS.
13017	Prepaid-Postage Due	Prepaid-Postage Due
13019	Prepaid-Other WMLLC	Prepaid expense to be amortized for credit facility fees
13022	Prepaid Rent-Gilliland	Prepaid Rent-Gilliland
13027	Prepaid-Southern Gas Dues	Prepaid-Southern Gas Dues
13028	Prepaid-American Gas Dues	Atmos pays for annual Prepaid AGA Dues for the period from Jan to Dec each year.
13030	Prepaid-Ky Psc Assessment	Atmos pays for annual Prepaid Kentucky Public Service Commission Assessment for the period from Jul to Jun each year.
13031	Prepaid-Co Puc Assessment	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the period from Mar to Feb each year.
13035	Prepaid-Revolving Credit Facility	Bank fee for the revolving credit that is amortized over the life of the notes.
13041	Tennessee Regulatory Authority	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the period from Mar to Feb each year.
13054	Prepaid - Rent-Leased Gas Property	Prepaid - Rent-Leased Gas Property
13060	Prepaid - Tx Tech	Atmos prepays the suite at Tx Tech and then we spread the cost over football season.
13067	Prepaid-Blueflame Property Insurance	Atmos pays Blueflame for property insurance at the beginning of the year.
13072	State Occupation Tax Prepayment	Prepaid state Gross Receipts tax that is expensed over a quarter for Texas or fiscal year (July-June) for TN.
13073	Local Gross Receipts Prepayments	To record franchise fees paid with-in their privilege period for Mid-Tex.
13089	Prepaid-BlueFlame Misc	Atmos pays Blueflame for property insurance at the beginning of the year.
13090	Prepaid DOT Fee/Right-of-way	Atmos pays for annual DOT (Department of Transportation) Fees for the period of Jan-Dec each year for Co. 080 and 180.
13123	Construction Materials & Services	Construction Materials & Services prepayments
13124	Ppd SW & HW Maint	Prepaid software and hardware maintenance invoices
13125	Ppd-Asset Mangement Plan	Prepaid Asset Management Plan
13126	Prepaid-Towers Rewards System	Prepaid-Towers Rewards System
13127	Prepaid-Easement Rent	Prepaid-Easement Rent
13128	Prepaid-KPMG Internal Audit	Prepaid-KPMG Internal Audit
13129	DSM Prepaid	Prepaid - DSM
13130	Prepaid-Rating Agency Fee	Prepaid-Rating Agency Fee
13201	Prepaid admin fee BBT 200mm	Prepaid admin fee BBT 200mm
13401	Pipeline Imbalances	Imbalances Colorado
13403	Exchange Gas	Imbalance with APT
13406	Stable Rate Revenue Accrual	Mississippi Stable Rate Revenue Accrual
13407	Misc Current & Accrued	Miscellaneous current and accrued assets
13499	Interest Receivable	Interest and dividends receiveable for Blueflame investments

Sub Account	Sub Account Name	Sub Account Purpose
13501	Med Terms Ser A-1	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13521	150MM 6.75% due Jul-28	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13529	500MM 4.95% due Oct-14	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13530	200MM 5.95% due Oct-34	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13531	250MM 6.35% due Jun-17	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13532	450MM 8.5% due Mar-19	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13533	8 1/2% Sr note due 2019-450MM	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13534	400MM 5.5% due Jun-41	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13535	500MM 4.15% due JAN 2043	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13536	750MM 4.125% due Oct-44	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13537	500MM 3.000% due Jun-27	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13538	200MM BBT 3 YR Term Loan	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee,printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13600	Benefits A Cr Exp Medical Load	Benefits clearing accounts
13602	Benefits A Cr Exp ESOP Load	Benefits clearing accounts

Sub Account	Sub Account Name	Sub Account Purpose
13603	Benefits A Cr Exp Emp HSA Load	Benefits clearing accounts
13604	Benefits A Cr Exp RSP FACC Load	Benefits clearing accounts
13605	Benefits A Cr Exp Basic Life Load	Benefits clearing accounts
13606	Benefits A Cr Exp LTD Load	Benefits clearing accounts
13607	Benefits B Medical Variance Clr	Benefits clearing accounts
13609	Benefits B Emp ESOP Variance Clr	Benefits clearing accounts
13610	Benefits B Emp HSA Variance Clr	Benefits clearing accounts
13611	Benefits B RSP FACC Variance Clr	Benefits clearing accounts
13612	Benefits B Emp Basic Life Variance C	Benefits clearing accounts
13613	Benefits B Emp LTD Variance Clr	Benefits clearing accounts
13614	Benefits C Gross Trans Medical	Benefits clearing accounts
13616	Benefits C Gross Trans Emp ESOP	Benefits clearing accounts
13617	Benefits C Gross Trans Emp HSA	Benefits clearing accounts
13618	Benefits C Gross Trans RSP FACC	Benefits clearing accounts
13619	Benefits C Gross Trans Basic Life	Benefits clearing accounts
13620	Benefits C Gross Trans LTD	Benefits clearing accounts
13621	Capital Benefits D True up Medical	Benefits clearing accounts
13623	Capital Benefits D True up Emp ESOP	Benefits clearing accounts
13624	Capital Benefits D True up Emp HSA	Benefits clearing accounts
13625	Capital Benefits D True up RSP FACC	Benefits clearing accounts
13626	Capital Benefits D True up Basic Lif	Benefits clearing accounts
13627	Capital Benefits D True up LTD	Benefits clearing accounts
13628	Capital Benefits E Cap TU offset Med	Benefits clearing accounts
13630	Capital Benefits E Cap TU offset Emp	Benefits clearing accounts
13631	Capital Benefits E Cap TU offset Emp	Benefits clearing accounts
13632	Capital Benefits E Cap TU offset RSP	Benefits clearing accounts
13633	Capital Benefits E Cap TU offset Bas	Benefits clearing accounts
13634	Capital Benefits E Cap TU offset LTD	Benefits clearing accounts
13635	Capital Benefits F Medical Load Clr	Benefits clearing accounts
13636	Capital Benefits F Payroll Tax Load	Benefits clearing accounts
13637	Capital Benefits F Emp ESOP Load Clr	Benefits clearing accounts
13638	Capital Benefits F Emp HSA Load Clr	Benefits clearing accounts
13639	Capital Benefits F RSP FACC Load Clr	Benefits clearing accounts
13640	Capital Benefits F Basic Life Load C	Benefits clearing accounts
13641	Capital Benefits F LTD Load Clr	Benefits clearing accounts
13642	Capital Benefits G Medical Trans out	Benefits clearing accounts
13643	Capital Benefits G Payroll Tax Trans	Benefits clearing accounts
13644	Capital Benefits G Emp ESOP Trans ou	Benefits clearing accounts
13645	Capital Benefits G Emp HSA Trans out	Benefits clearing accounts
13646	Capital Benefits G RSP FACC Trans ou	Benefits clearing accounts
13647	Capital Benefits G Basic Life Trans	Benefits clearing accounts
13648	Capital Benefits G LTD Trans out	Benefits clearing accounts
13649	Expense Benefits H Medical Trans out	Benefits clearing accounts
13650	Expense Benefits H Payroll Tax Trans	Benefits clearing accounts

Sub Account	Sub Account Name	Sub Account Purpose
13651	Expense Benefits H Emp ESOP Trans ou	Benefits clearing accounts
13652	Expense Benefits H Emp HSA Trans out	Benefits clearing accounts
13653	Expense Benefits H RSP FACC Trans ou	Benefits clearing accounts
13654	Expense Benefits H Basic Life Trans	Benefits clearing accounts
13655	Expense Benefits H LTD Trans out	Benefits clearing accounts
13656	Capital Benefits I Medical Trans in	Benefits clearing accounts
13657	Capital Benefits I Payroll Tax Trans	Benefits clearing accounts
13658	Capital Benefits I Emp ESOP Trans in	Benefits clearing accounts
13659	Capital Benefits I Emp HSA Trans in	Benefits clearing accounts
13660	Capital Benefits I RSP FACC Trans in	Benefits clearing accounts
13661	Capital Benefits I Basic Life Trans	Benefits clearing accounts
13662	Capital Benefits I LTD Trans in	Benefits clearing accounts
13663	Expense Benefits J Medical Trans in	Benefits clearing accounts
13664	Expense Benefits J Payroll Tax Trans	Benefits clearing accounts
13665	Expense Benefits J Emp ESOP Trans in	Benefits clearing accounts
13666	Expense Benefits J Emp HSA Trans in	Benefits clearing accounts
13667	Expense Benefits J RSP FACC Trans in	Benefits clearing accounts
13668	Expense Benefits J Basic Life Trans	Benefits clearing accounts
13669	Expense Benefits J LTD Trans in	Benefits clearing accounts
13670	Benefits K Medical Transfers	Benefits clearing accounts
13671	Benefits K Payroll Tax Transfers	Benefits clearing accounts
13672	Benefits K Emp ESOP Transfers	Benefits clearing accounts
13673	Benefits K Emp HSA Transfers	Benefits clearing accounts
13674	Benefits K RSP FACC Transfers	Benefits clearing accounts
13675	Benefits K Basic Life Transfers	Benefits clearing accounts
13676	Benefits K LTD Transfers	Benefits clearing accounts
13704	KS Ad Valorem-Current	Account used to record the KS ad valorem recovery from prior calendar year to be billed back to KS customers over the current calendar year.
13705	KS Ad Valorem-Future	Account used to record the KS ad valorem recovery to be billed back to KS customers over the next calendar year.
13707	VA WNA	This sub-account is used to accrue for the WNA each month. Beginning in August after the WNA year (May-April), these amounts are then either refund to or recovered from the customer over the next year.
13714	Denton Settlement-Pmt Recovery	Deferred Denton Settlement Costs
13729	Pipeline Safety Fee	Deferred pipeline safety fees
13733	TN environmental cleanup costs	used to record Industrial Transportation Revenue and reduce Other Regulatory Assets associated with the Environmental Cost Recovery Rider
13735	KS WNA	KS WNA
13741	CO DSM	CO DSM
13744	KS WNA Recovery	KS WNA Recovery
13756	FAS 87 Reg Asset	Pension regulatory asset
13757	FAS 106 Reg Asset	OPEB regulatory asset
13759	Georgia GRAM Accrual	Georgia GRAM Accrual
13760	SERP Reg Asset	SERP regulatory asset
13768	MAOP Records	APT Maximum Allowable Operating Pressure (MAOP) regulatory asset
13773	WTX Rate Case GUD 10100	West Texas rate case expenses regulatory asset
13774	WTX Rate Case 2013 SOI	West Texas rate case expenses regulatory asset 2013 SOI

Sub Account	Sub Account Name	Sub Account Purpose
13800	Expense Advance Clearing	Expense Advance Clearing
13803	Cap Benefits F Load Clr	Tracks Capitalized Benefit Costs
13805	Employer P/R Taxes Clearing	Used as a Clearing Account for Capitalized portion of Payroll Taxes
13807	Cap Benefits F Pension Load Clr	Benefits clearing accounts
13808	Cap Benefits F FAS 106 Load Clr	Benefits clearing accounts
13809	Cap Benefits F Workers Comp Clr	Benefits clearing accounts
13810	Employer FICA Clearing	Clearing account for FICA Tax Gross Costs
13811	Employer FUTA Clearing	Clearing account for FUTA Tax Gross Costs
13812	Employer SUTA Clearing	Clearing account for SUTA Tax Gross Costs
13813	Employer Denver City Tax Clearing	Clearing account Denver Tax Gross Costs
13815	Benefits K Pension Transfers	Benefits clearing accounts
13816	Benefits K FAS106 Transfers	Benefits clearing accounts
13819	Benefits C Gross Trans Workers Comp	Benefits C Gross Trans Workers Comp
13820	Workers' Comp Clearing	Tracks Workers' Comp Gross Costs - cleared at the end of year
13821	Basic Life Insurance Clearing	Tracks Life Insurance Gross Costs - cleared at the end of the year
13822	FAS/106 Clearing	Tracks FAS 106 OPEB Gross Costs
13823	Medical/Dental Insurance Clearing	Tracks Medical/Dental Gross Costs
13824	LTD Clearing	Tracks Long Term Disability Gross Costs
13826	Employer ESOP Matching	Tracks ESOP Matching Gross Costs
13827	ESOP-Other Clearing	Tracks ESOP Administrative Gross Costs
13828	Pension Cost Clearing	Tracks Pension Gross Costs
13829	Deferred Asset Clearing	Deferred Asset Clearing
13830	Project Conversion Clearing	Project Conversion Clearing
13832	Deferred Project Conversion Clearing	Deferred Project Conversion Clearing
13834	Main Extension Project Conversion Clearing	Main Extension Project Conversion Clearing
13836	PA Entry Clearing	Clearing account for capital projects - should not be used anymore
13838	1099 Entries	1099 Entries
13841	Employer ESOP Matching Accrual	Tracks the Accrued Gross Costs of ESOP Matching
13842	Capital Benefits I Transfer In	Capital Benefits I Transfer In
13844	Expense Benefits J Trans in	Expense Benefits J Trans in
13846	Benefits K Transfers	Capital Benefits transferred in
13848	Oracle AR Clearing	Used to record project related Oracle AR transactions and Projects should clear this monthly to a zero balance.
13850	Benefits A Cr Exp Workers Comp	Used offset the Workers' Comp Expense charged to Cost Centers
13851	Benefits B Worker's Comp Variance Cl	Used to offset Workers' Comp variance expensed
13852	TBS AMR Equipment	TBS AMR Equipment
13853	Mid Tex Taxes Other	Used in a MassAllocation. Zeros out every month.
13854	Benefits C Gross Trans	Benefits C Gross Trans
13857	AEH 401K match	Company match to employees contributions
13858	Lincoln Rent Clearing	Lincoln Rent Clearing
13860	Clearing Account - Admin Fees for FS	Clearing Account
13861	RSP FACC	Benefits clearing accounts
13863	Employer Match HSA	Benefits clearing accounts
13864	SAP Cash Clearing US Bank	Clearing accounts
13865	SAP Cash Clearing ANB Draft	Clearing accounts
13866	SAP Cash Clearing Banner Refund	Clearing accounts

Sub Account	Sub Account Name	Sub Account Purpose
13867	PNF US Bank	Clearing accounts
13868	PNF ANB Draft	Clearing accounts
13870	Capital Benefits G Workers Comp Tran	Benefits clearing accounts
13871	Capital Benefits I Pension Trans in	Benefits clearing accounts
13872	Capital Benefits I FAS106 Trans in	Benefits clearing accounts
13873	Capital Benefits G Pension Trans out	Benefits clearing accounts
13874	Capital Benefits G FAS106 Trans out	Benefits clearing accounts
13875	Expense Benefits H Pension Trans out	Benefits clearing accounts
13876	Expense Benefits H FAS106 Trans out	Benefits clearing accounts
13877	Expense Benefits J Pension Trans in	Benefits clearing accounts
13878	Expense Benefits J FAS106 Trans in	Benefits clearing accounts
13879	SAP FIGL Document Overflow	Benefits clearing accounts
13880	Benefits A Cr Exp Load Pension	Benefits clearing accounts
13881	Benefits A Cr Exp Load FAS106	Benefits clearing accounts
13882	Capital Benefits E Cap TU offset Pen	Benefits clearing accounts
13883	Capital Benefits E Cap TU offset FAS	Benefits clearing accounts
13884	Benefits C Gross Trans Pension	Benefits clearing accounts
13885	Benefits C Gross Trans FAS106	Benefits clearing accounts
13886	Capital Benefits D True up Pension	Benefits clearing accounts
13887	Capital Benefits D True up FAS106	Benefits clearing accounts
13889	Benefits B Pension Variance Clr	Benefits clearing accounts
13890	Benefits B FAS106 Variance Clr	Benefits clearing accounts
13891	Capital Benefits D True up WorkComp	Benefits clearing accounts
13892	Capital Benefits E Cap TU offset Wor	Benefits clearing accounts
13893	Expense Benefits H Workers Comp Tran	Benefits clearing accounts
13895	Capital Benefits I Workers Comp Tran	Benefits clearing accounts
13897	Expense Benefits J Workers Comp Tran	Benefits clearing accounts
13898	Tax placeholder-Sabrix	Benefits clearing accounts
13899	Benefits K Workers Comp Transfers	Benefits clearing accounts
13900	Deferred Asset Projects	charges relating to deferred projects
13904	Goodwill	Goodwill relating to Southern Resources acquisition
13920	KS Rate Case	Cost associated with the KS Rate Case
13931	Energy Efficiency Program	Energy Efficiency Program
13941	Nashville NFL PSL Fee	Nashville NFL PSL Fee
13942	Houston NFL PSL Fee	Houston NFL PSL Fee
13943	Other Misc Def Dr - Misc	Other Misc Def Dr - Misc
13945	Stock Issuance Costs	Stock Issuance Costs
13953	Goodwill - Comfurt Gas	Goodwill - Comfurt Gas
13956	Line Pack	Line Pack
13957	Def Dr - Payroll Clearing	Def Dr - Payroll Clearing
13992	Deferred Retirement Costs	Track SERP Supplemental Retirement Trust Balances
13993	Pension Assets Noncurrent	Tracks Assets of the Qualified Pension Plan
14000	MVG-Unbilled Jobbing Work	MVG-Unbilled Jobbing Work
14001	Conservation Project Cost	See Subaccount 14135. The DSM spending is recorded in this Subaccount.
14025	Co Rate Case	Cost associated with the CO Rate Case
14031	UCG Ks Capacity Rel Rev	UCG Ks Capacity Rel Rev
14066	Kansas Hedging Program	Kansas Hedging Program
14084	Gas Purchases	Gas Purchases
14087	PBR Recoveries	PBR Recoveries

Sub Account	Sub Account Name	Sub Account Purpose
14088	Recoveries	Over or under recovered gas cost
14089	Unbilled Recoveries	Unbilled Recoveries
14093	Goodwill-Woodward (Formerly Investment)	Goodwill-Woodward (Formerly Investment)
14132	COLI Cash surrender Value	Cash surrender value of company owned life insurance policies
14133	COLI Loans Against CSV	Tracks Loans taken against the Cash Value of COLI
14135	Conservation Project Recoveries	KY DSM (demand side management) provides for recovery through a surcharge that is recalculated annually to recover approved demand side management costs (mostly installing things to improve energy efficiency in old homes).
14147	Goodwill - MVG Acquisition	Goodwill - MVG Acquisition
14152	Goodwill - Citizens Acquisition	Goodwill - Citizens Acquisition
14153	Investment in Pine Pipeline	Investment in Pine Pipeline
14155	LGS Integration Costs	Unamortized balance of Integration costs will be fully amortized in year 2022.
14158	MVG Rights of Way	MVG Rights of Way
14162	2 B Universal Shelf Registration	Unused portion for the cost of public offerings will be applied to the next offerings- last booked to Aug 2007.
14163	Goodwill - Mid-Tex Acquisition	Goodwill - Mid-Tex Acquisition
14167	Fees related to Equity Offerings	Fees related to Equity Offerings
14168	RS-Taxes Withheld	RS-Taxes Withheld
14177	BC Materials	Relating to construction costs for BC Materials
14214	Sports Option #5	Sports Option #5
14216	Def Dr - Park City	AR for RET and interest(ST/LT)
14217	Def - Park City - contra	AR for RET and interest(ST/LT)
14218	Texas Rule 8	Texas Rule 8.209 regulatory asset
14219	CO PIPP Cost Accumulation	Colorado Percentage of Income Payment Plan (PIPP) cost accumulation
14220	Colorado PIPP Recoveries	Colorado Percentage of Income Payment Plan (PIPP) recoveries
14221	Myriant Lease Rec	Myriant Lease Rec
14222	Goodwill - AELIG	Goodwill - AELIG
15900	CIG No Notice	CIG No Notice
15901	P/L Stored Gas	P/L Stored Gas
15902	P/L Stored Gas Lig-La	P/L Stored Gas Lig-La
15903	P/L Stored Gas Tnn-La	P/L Stored Gas Tnn-La
15904	P/L Stored Gas Sonat-La	P/L Stored Gas Sonat-La
15905	P/L Stored Gas Koch-La	P/L Stored Gas Koch-La
15906	P/L Storage-Wng Tss	P/L Storage-Wng Tss
15909	P/L Stored Gas - K N Energy	P/L Stord Gas - K N Enrgy
15911	Reliant	Reliant
15918	P/L Storage-Panh-Fs	P/L Storage-Panh-Fs
15921	P/L Storage-Southern	P/L Storage-Southern
15922	P/L Storage-Transco-Gss	P/L Storage-Transco-Gss
15923	P/L Storage-Transco-Wss	P/L Storage-Transco-Wss
15924	P/L Storage-Transco-Ess	P/L Storage-Transco-Ess
15929	P/L Storage-Trunkline-Salem	P/L Stor-Trunkline-Salem

Sub Account	Sub Account Name	Sub Account Purpose
15933	P/L Storage-Tenn Gas-Fs3981	P/L Stor-Tenn Gas-Fs3981
15935	GS Under Amory Storage	GS Under Amory Storage
15937	P/L Storage-Etn-Va Early	P/L Stor-Etn-Va Early
15938	Prepaid Comm Etn-Saltville	Ppd Comm Etn-Saltville
15939	GS Under Tenn Storage	GS Under Tenn Storage
15941	P/L Storage-Tex Ea-Gss	P/L Stor-Tex Ea-Gss
15946	GS Under Texas Eastern	GS Under Texas Eastern
15947	Lng Stored	Lng Stored
15950	P/L Storage - PEPL	P/L Storage - PEPL
15953	GS Under Untd Bisteneau	GS Under Untd Bisteneau
15956	P/L Storage Gas-Williams 545	P/L Stor Gas-Williams 545
15973	Bridgeline Storage Facility	Riverway Storage Facility
15974	Acadian Storage Cavern	Pontchartrain Storage Cavern
15975	Koch Storage	Koch Storage
15976	GS Under Bear Creek-Sng	GS Under Bear Creek-Sng
15977	Gulf South-ISS	Gulf South-ISS
15983	GS Under Muldon-Sng	GS Under Muldon-Sng
15991	Fair Value Hedge Inv	Physical gas activity relating to storage
15993	WMLLC Storage Gas	WMLLC Storage Gas
15995	Other Systems	Physical gas activity relating to storage
15996	Oneok P/L Stored Gas	Oneok P/L Stored Gas
15997	GS Under Goodwin	PEPL
15998	UG Stored Gas Kansas	Tenn System
15999	Consigned Inventory	Physical gas activity relating to consigned storage
16003	Gulf South -Woodward (NOPSI)	Gulf South -Woodward (NOPSI)
16005	TLGP Gas Stored Est	TLGP-LGSN Storage Estimate
16006	East Diamond Storage Facility	East Diamond Storage Facility
16007	Huntsman Storage Facility	Huntsman Storage Facility
16008	Gulf South Storage FSS	Gulf South Storage FSS Asset Mgmt
16011	P/L Storage-Transco-Gainesville	P/L Storage-Transco-Gainesville
16012	Southern(LNG)-Columbus	Southern(LNG)-Columbus
16013	Bon Harbor Storage	Bon Harbor Storage
16014	Grandview Storage	Grandview Storage
16015	Hickory Storage	Hickory Storage
16016	Kirkwood Storage	Kirkwood Storage
16017	St. Charles Storage	St. Charles Storage
16019	Gulf South-Park and Loan	Gulf South-Park and Loan
16023	Keystone	Keystone
16027	Caledonia Storage in VA	Caledonia Storage in VA
16028	Oneok Texas Gas Storage FELMAC	Oneok Texas Gas Storage FELMAC
16029	Petal Gas Storage	Petal Gas Storage
16030	Worsham Steed Storage	Worsham Steed Storage
16031	Sequent Leased Storage	Sequent Leased Storage
16032	Enstor Grama Ridge Stored Gas	Enstor Grama Ridge Stored Gas
16033	Hill-Lake Storage	Hill-Lake Storage
16034	Bobcat Storage	Bobcat Storage
16035	Southern Natural Gas	Southern Natural Gas
16036	Tennessee Gas Pipeline	Tennessee Gas Pipeline
16037	Trunkline Gas Company	Trunkline Gas Company
16038	Monroe Gas Storage	Monroe Gas Storage
16039	Monroe FSS 11702	Monroe FSS 11702
16040	TGP FS-PA K 309552	TGP FS-PA K 309552

Sub Account	Sub Account Name	Sub Account Purpose
16041	Monroe 453S	Monroe 453S
16042	JISH Intrastate FSS	JISH Intrastate FSS
16043	JISH NGPA Sec 311	JISH NGPA Sec 311
19100	Retirement of MVG Debt	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables, and fully amortized end in Jan 2013.
19105	Retirement Premium on NP Series Q	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19107	Retirement Premium on NP Series T	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19108	Retirement Premium on NP Series U	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19110	Retirement Premium on FMB Series P	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19113	Retirement Premium on NP Series J	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
20000	Accumulated Other Comprehensive Inco	Treasury Lock
20090	Blueflame OCI	Other comprehensive income Blueflame investments
20100	OCI CF Hedge Non-Aff	Other comprehensive income hedging to non-affiliates
20101	OCI CF Hedge Aff	Other comprehensive income hedging to affiliates
20102	OCI-Other	Treasury Lock- Cost Amortization
20104	OCI-Suntrust T Lock Mar 09	OCI-Suntrust T Lock
20105	OCI-\$400M T Lock June 2011	Other comprehensive income related to treasury lock
20107	OCI-\$350M T Lock Feb-13	Other comprehensive income related to treasury lock
20108	OCT 2014 Int rate swaps	Other comprehensive income related to interest rate swaps
20109	JUN 2017 Int rate swaps	Other comprehensive income related to interest rate swaps
20111	MAR 2019 Int rate swaps	Other comprehensive income related to interest rate swaps
20200	Med Term Notes	Med Term Notes
20223	Debentures 6.75	Debentures 6.75
20231	4.95% Senior Notes due 2014	4.95% Senior Notes due 2014
20232	5.95% Senior Notes due 2034	5.95% Senior Notes due 2034
20233	Fixed Rate due 2017	Fixed Rate due 2017
20234	8.50% Senior Notes due 2019	8.50% Senior Notes due 2019
20235	5.50% Senior Notes due 2041	5.50% Senior Notes due 2041
20236	4.15% Senior Notes due 2043	4.15% Senior Notes due 2043
20237	4.125% Senior Notes due 2044	4.125% Senior Notes due 2044
20238	200MM BBT 3 YR Term Loan	200MM BBT 3 YR Term Loan
20239	3.000% Senior Notes due 2027	3.000% Senior Notes due 2027
20605	N/P-ST Loan	N/P-ST Loan
20609	Intercompany Borrowing	This account is the revolving line of credit b/e AEH/AEC.
20634	CP-Wells Fargo	CP-Wells Fargo
20635	CP-Wells Fargo Discount	CP-Wells Fargo Disc
20636	CP- Deutsche Bank	CP- Deutsche Bank
20637	CP- Deutsche Bank Discount	CP- Deutsche Bank Discount
20638	CP- Goldman Sachs	CP- Goldman Sachs
20639	CP- Goldman Sachs Discount	CP- Goldman Sachs Discount
20640	CP- Morgan Stanley	CP- Morgan Stanley
20642	CP- Royal Bank of Scotland	CP- Royal Bank of Scotland
20643	CP- Royal Bank of Scotland Discount	CP- Royal Bank of Scotland Discount
20644	CP- Mizuho	CP- Mizuho
20645	CP- Mizuho Discount	CP- Mizuho Discount
20646	CP- MUFG	CP- MUFG

Sub Account	Sub Account Name	Sub Account Purpose
20647	CP-MUFG Discount	CP-MUFG Discount
21000	Net Payroll Accrual	Records net pay (labor less deductions and payroll taxes) vs disbursements
21001	Current Liab-A/P Vouchers	Accrual for all AP vouchers and then offset by the AP payment
21007	Emp Supp Life Ins	Emp Supp Life Ins
21010	Emp Ad&D	Employee deductions related to AD&D plan to be paid to vendor
21012	Emp ESOP	Employee deductions related to 401K plan excluding MVG union to be paid to vendor
21016	Emp Credit Union	Emp Credit Union
21018	Emp United Way	Emp United Way
21020	Federal PAC	Federal PAC
21028	Emp 401K Loan	Employee deductions for repayment of loans against the 401K to be paid to vendor
21032	Empr Esop-Other Exp	To record accrual for Empr ESOP adm fees
21033	Empr Esop	Employer match related to the 401K plan excluding MVG Union to be paid to vendor
21035	Empr Ltd Ins	To record accrual for Ltd Insurance
21036	Empr Basic Life	To record accrual for Basic Life
21040	Empr Medical/Dental	Tracks Outstanding Medical/Dental Liability
21043	Emp Medical Prem W/H	Tracks Active Employee Contributions for Medical Costs
21045	Emp Dental Prem W/H	Tracks Active Employee Contributions for Medical Costs
21047	Medical/Dental Clearing	Used as a Clearing Account for Medical/Dental Gross Costs
21048	Med/Dental-Other Exp Pymt	Not Used Currently - shoud inactive
21049	PTO Accrual	Tracks Paid Time Off Expense Accrued
21050	Accrued Payroll	Used to Accrue Payroll at Month End
21052	Vision Plan	Employee deductions related to the vision plan to be paid to the vendor
21053	Pretax Flex Medical Plan	Employee deductions related to the pretax flex medical plan to be paid to the vendor and the accrual for the employer wellness portion recorded to Medical Dental Gross cost.
21054	Pretax Dependent Care Plan	Employee deductions related to the pretax dependent care plan .
21061	GE FAMG-SAH	When a customer signs up for the Shop At Home service and they pay, Banner posts the payment to 2320.21061. 85% of the payment is then paid to GE and an entry is posted to 2320.21061. 15% is reclassified from 2320.21061 to 4800.31126.
21063	PT US Able ADD	PT US Able ADD
21069	Employee Direct Deposit	Employee Direct Deposit
21076	OGLM	This account is used to record Estimated Native Gas Purchase Expense, Suspended Royalty Interest Payments, and Accrued T&E Expense.

Sub Account	Sub Account Name	Sub Account Purpose
21078	Emp voluntary deduction	Emp voluntary deduction
21095	ANB Cash Reclass	APB 10
21099	Conservation & Energy Eff (Rider CEE	The Rider CEE program is for a period of two years from Oct08 to Sep10 and will accrue \$166,666.66 each month.
21101	Estimated Gas Cost	same as sub description
21115	Other Payable	Other Payable
21119	CEE Program - Commercial	CEE Program - Commercial
21136	Aligne Accounts Payable	Aligne Accounts Payable
21170	Emp GVUL Investment Fund	Emp GVUL Investment Fund
21177	Dividend Payable PSU	Dividend Payable PSU
21178	Health Spending Account	Health Spending Account
21252	Borrowed Gas	Gas borrowed relating to storage
21253	Accrued Gas Liability	Accrual of gas cost to be incurred
21254	Tetco Cashout	Tetco Cashout
21305	Accrued Gas Payable	Accrual of gas cost to be incurred
21306	RSP FACC Empr Payable	RSP Fixed Annual Company Contribution employer payable
21307	Involuntary Deductions	Involuntary Deductions
23116	Over/Under-Pr Yr	Over/Under-Pr Yr
23500	Contract Retain	Contract Retain
23501	Customer Contributions	This subaccount is used to accumulate monthly contributions made by customers for the Share the Warmth program. Quarterly, these funds are distributed to the designated agencies.
23502	CO Low Income	CO Low Income
24603	Other A/P-Def Cr Cl Cur	Adjusting or accrual entries are made in this account and cleared in the same quarter
24607	EY Atmos Audit 10-K ARS Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24612	Other A/P-Uncashed Checks	Unclaimed property accrual. We cancel checks and pull them off bank recons after their stale date (typically 90 days) or after 277pprox. 1 year if no stale date. Paid to the states over various holding periods ranging from 1 to 7 years.
24618	Stocked Item PO Clearing	Stocked Item PO Clearing
24619	Non-Stocked Item PO Clearing	Non-Stocked Item PO Clearing
24634	EY Interim Reviews 10-Q Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24644	Atmos-Wrong Payee	When check sent in error this subaccount used to create audit trail
24646	BFI property insurance tax	Blueflame Insurance property insurance tax payable
25000	Customer Deposits- Active	Active Customer Deposits
25001	Customer Deposits-Non CIS	same as sub description
25102	Empr Fica-Accrual	Empr Fica-Accrual
25104	Empr Futa-Accrual	Empr Futa-Accrual
25107	State Unemployment Tax	State Unemployment Tax
25113	La Superv & Inspect Tax	To record the prior quarter LA State Inspection and Supervision Fee to be expensed over the current quarter.
25114	State Franchise Tax Accrl	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments

Sub Account	Sub Account Name	Sub Account Purpose
25115	Permit Fees	Account used to record local franchise fees paid after their priviledge period.
25116	Gross Receipts Tax	Accrual for the estimated annual MS Regulatory tax paid in July each year.
25117	Franchise Fee on Unbilled Revenue	Franchise Fee on Unbilled Revenue
25120	Tx St/City Use Tax 8.25 percent	Tx St/City Use Tax 8.25 percent
25123	Use Tax	Use Tax accrual account
25142	Tx Gas Transportation Tax	Accrual for the RRC Natural Gas Utility Tax on transportation.
25144	Severance Tax	Collected Natural gas severance tax
25146	SUT Tennessee	SUT Tennessee
25147	SUT-Kentucky	SUT-Kentucky
25179	OH Commercial Activity Tax	Accrual for OH CAT tax
25180	Dallas FF recovery-Revenue	Dallas FF recovery-Revenue
25201	Ad Valorem Tax	Accrual account for ad valorem taxes.
26501	Federal Income Tax	Used to accrue federal income tax payments which are reversed by actual federal income tax payments
26502	Fed Inc Tax-Prior Year	Fed Inc Tax-Prior Year
26503	State Income Tax	Used to accrue state income tax payments which are reversed by actual state tax payments
26504	Federal Tax Interest/Penalties	Used to accrue federal income tax interest payments which are reversed by actual federal income tax interest payments
26505	State Tax Interest/Penalties	Used to accrue state income tax interest payments which are reversed by actual state tax interest payments
26506	Fin 48 Liability	Fin 48 Liability
26611	Accrued Interest Payable	Accrued Interest Payable
26628	UCG - Mtn 95-1	Interest Payable on Long Term Notes.
26631	Int Accr-Deb. 6.75	Int Accr-Deb. 6.75
26647	Int-4.95 % Senior Notes due 2014	Int-4.95 % Senior Notes due 2014
26648	Int-5.95 % Senior Notes due 2034	Interest Payable on Long Term Notes.
26652	Fixed Rate due 2017	Accrued Interest on Fixed Rate Note due 2017
26653	Int-8.50 % Senior Notes due 2019	Int-8.50 % Senior Notes due 2019
26654	Int-5.50% Senior Notes due 2041	Interest Payable on Long Term Notes.
26655	Int-4.15% Senior Notes due 2043	Interest Payable on Long Term Notes.
26656	Int-4.125% Senior Notes due 2044	Int-4.125% Senior Notes due 2044
26657	Int-BBT 200mm Term Loan due 2019	Int-BBT 200mm Term Loan due 2019
26658	Int-3.000% Senior Notes due 2027	Int-3.000% Senior Notes due 2027
26906	Accrued Bank LC Fees	Accrual of bank LC fees to be paid
26908	Int Accr - New ST loan	Int Accr - New ST loan
26916	Commit Fees-Amarillo NB	Commit Fees-Amarillo NB
26918	Commit Fees-Ryl Bk Scotland	Interest Payable on Long Term Notes.
26919	Int On Customer Deposits	Interest Payable on Long Term Notes.
26922	Int On Non-CIS Deposits	Interest Payable on Long Term Notes.
26923	Commit Fees-BBT	Commit Fees-BBT
27201	Emp Fica-Accrual	Emp Fica-Accrual
27202	Sales Tax	Sales Tax
27204	Emp Fit-Accrual	Emp Fit-Accrual
27205	Emp Sit-Accrual	Emp Sit-Accrual

Sub Account	Sub Account Name	Sub Account Purpose
27206	Emp Local Tax-Accrual	Emp Local Tax-Accrual
27208	Emp Co Local Tax-Accrual	Emp Co Local Tax-Accrual
27209	City Franchise Tax	Franchise fees collected from customers and paid to cities.
27210	State Sales Tax	Collected Sales Tax
27211	County Sales Tax	Franchise fees collected from customers and paid to counties/VA Collected Local Consumption Tax
27212	City Sales Tax	Collected Sales Tax account
27213	Texas State & City Sales Tax	TX Collected Sales Tax
27214	KY State Sales Tax	KY Collected Sales and use tax
27215	KY Utility School Tax	KY Collected School tax
27217	Iowa Sales Tax	IA Collected Sales Tax
27218	Alabama Sales Tax	AL Collected Sales Tax
27222	Gross Receipts	CIAC collected franchise fees.
27223	Consumer Tax	VA Collected Consumers Use Tax
27233	LA State Sales Tax-Code 1	LA State Sales Tax-Code 1
27235	WKG County-School Taxes	WKG County-School Taxes
27236	Arkansas State Sales Tax	AR Collected Sales Tax
27237	Colorado State Sales Tax	Colorado State Sales Tax
27238	Georgia State Sales Tax	GA Collected Sales Tax
27239	Indiana State Sales Tax	IN Collected Sales Tax
27240	Illinois State Sales Tax	IL Collected Gas Tax
27242	Mississippi State Sales Tax	MS Collected Sales Tax
27243	Missouri State Sales Tax	MO Collected Sales Tax/MS Collected Tax
27244	North Carolina State Sales Tax	North Carolina State Sales Tax
27245	Oklahoma State Sales Tax	Oklahoma State Sales Tax
27246	Pennsylvania State Sales Tax	Pennsylvania Collected Sales Tax for nonregulated operations
27252	Tennessee Sales Tax Collected	TN Collected Sales Tax/MS Collected Tax
27253	Sales Tax-Tupelo 6 1/4%	MS Collected Sales Tax (AIC)
27259	Ohio State Sales Tax	OH Collected Sales Tax
27262	Kansas State Sales Tax	KS Collected Sales Tax
27263	Louisiana Pipeline & Safety Fees	Louisiana Pipeline & Safety Fees
27264	Texas Pipeline & Safety Fees	this subaccount's data is imported from Banner. This subaccount affects the Tax collections account. Gas Revenue doesn't book a manual entry to this subaccount.
27265	Jefferson Parish Permit Fees	Jefferson Parish Permit Fees
27266	Huntsville Alabama License Tax	AL Collected Huntsville License Tax
27267	Indiana Utility Receipt Tax	IN Collected Utility Receipts Tax
27269	State-Gross Production	This account is used to record monthly severance taxes resulting from condensate sales and gas purchases
27270	3rd Party Transport Tax Estimate	Estimated franchise fees charged on 3rd party transport gas
27272	OH CAT Tax	OH CAT Tax
27273	KY School Tax	Collected KY Natural Gas School Tax
27274	Ohio State Fee	Ohio State Fee
27276	IL Severance Tax	Collected IL Natural Gas Severance Tax
27277	KY Severance Tax	Collected KY Natural Gas Severance Tax
27279	VA State Tax	Collected VA State Tax
27280	Dallas FF Recovery-Collected	Dallas FF Recovery-Collected
27307	Performance Plan	Used to Accrue MIP/VPP Costs
27314	Pipeline Refunds	Pipeline Refunds

Sub Account	Sub Account Name	Sub Account Purpose
27318	Fas 106/OPEB Accrual	Fas 106/OPEB Accrual
27325	Employee Flexible Comp Plan	Employee Flexible Comp Plan
27339	Inc Tax Pay Future Rates	Inc Tax Pay Future Rates
27341	Cust Adv for Construction	Money received in Advance for Construction that could potentially be refunded to the customer.
27346	Gas Research Institute	This account is used to record donations and subsequent payments to the Gas Research Institute
27347	Hedging Open Positions	The market value of future contracts that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27349	WM Performance Plan	AEH bonus accrual
27351	Customer Billing Accrual	The balance is for the accrued bill printing expense.
27353	Deferred Billing AR	This subaccount is used to reclass the prepayments related the deferred budget billing from the A/R account to a liability.
27354	Leased Gas District Rent	Leased Gas District
27357	Deposit for future gas flows	Deposit from counterparty for future gas purchase
27358	CIG(Colorado Interstate Gas Company)	CIG(Colorado Inters
27359	Deferred Franchise Fee	Deferred franchise fees
27364	Gas Imbalance Payable	Gas imbalance relating to gas in storage
27365	Unbilled Financial Settlement-WMLLC	Financial settlement that has not been billed to customer
27371	Amarillo LDC	Amarillo LDC
27381	PSCO Front Range	PSCO Front Range
27382	PSCO Southern	PSCO Southern
27383	PSCO Western	PSCO Western
27384	Texas Gas Imbalance	Texas Gas Imbalance
27386	Misc	This is to book the imbalances for the Kansas Pooling Customers.
27387	Storage Imbalance	Storage Imbalance
27394	El Paso Imbalance	El Paso Imbal
27401	Nymex Swaps-Open Positions	The market value of future contracts (greater than one year) that have not been settled as a benefit(profit) to Atmos are recorded to this account. The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27403	Options-Open Positions	The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27407	NWPL	NWPL pipeline imbalance
27408	Questar	Questar pipeline imbalance
27409	KGS	KGS pipeline imbalance
27410	PEPL	PEPL pipeline imbalance
27415	Natural Gas Pipeline	Natural Gas Pipeline imbalance
27416	Transwestern Pipeline	Transwestern Pipeline imbalance
27417	Reserve for Interim Rates	Tracks reserve for Interim Rates
27418	Dallas Franchise Adder	Dallas Franchise Adder
27703	Other	This liability in SS offsets the Pearson note
27706	Fas 106/OPEB	Tracks Accrued Liability of FAS 106 OPEB Costs
27707	Directors' Def Comp	Tracks Deferred Compensation of Directors
27709	Fas106-Veba Trust/Admin	Tracks Administrative Costs associated with VEBA Trusts
27710	Fas 106 - Veba Trust	Tracks Contributions made to VEBA Trusts
27712	Deferred Retirement Costs	Tracks Actuarially Determined Costs and Payments associated with SERP

Sub Account	Sub Account Name	Sub Account Purpose
27713	Dir Retirement Plan Accr	Tracks Liability for NonQualified Legacy Retirement Plans
27714	Deferred Revenue-Nonaff	Deferred revenue relating to storage activity
27725	Income Tax Recover Future	Income Tax Recover Future
27728	FAS 106 Premiums Incurred	Tracks Premiums Paid Related to OPEB FAS 106 Plan
27729	FAS 106 Claims Incurred	Tracks Accrued Liability of FAS 106 OPEB Costs
27730	FAS 106 Premiums W/H	Tracks Retiree Contributions to the OPEB Plan
27731	FAS 106 Admin Fees	Tracks Administrative Costs associated with the OPEB Plan
27737	Accrued Interest on COLI Policies	Tracks Accrued Interest Liability associated with Company Owned Life Insurance
27743	FAS 106/OPEB - MVG	Tracks the Actuarially Determined Costs of the Mississippi/MedTex/Pipeline OPEB Plans
27748	Gross up- CIAC	Holds balances related to Mid-Tex and Pipeline CIAC. This account was previously used to record the time value of money with the balances amortized over a 15 year tax life. This process was changed to be consistent with Atmos processes
27749	FAS 106 Retiree Life Insurance Premi	Tracks the Life Insurance Premiums incurred associated with the OPEB Plan
27751	Medicare Advantage Plan Premiums	Medicare Advantage (Retiree reimbursement) - Medicare Part D opt out Atmos Plan
27752	LT Fin 48 Liability	used to accrue taxes for uncertain tax postions taken by Atmos over the long term
27753	McKinney Lease Leveling	McKinney Lease Leve
27754	Olathe Lease Leveling	Olathe Lease Leveli
27755	Canyon Dr Lease Leveling	Canyon Dr Lease Lev
27756	Mid-Tex Lease Leveling	Mid-Tex Lease Level
27757	Louisville Lease Leveling	Louisville Lease Le
27759	Mid-Tex Lincoln Lease Leveling	Mid-Tex Lincoln Lea
27760	Midland Lease Leveling	Midland Lease Level
27761	Austin Lease Leveling	Austin Lease Leveli
27762	SS Lincoln Lease Leveling	SS Lincoln Lease Level
27770	Sugarcube Denver Lease Leveling	Sugarcube Denver Le
27771	Greeley Lease Leveling-54th st	Greeley Lease Level
27772	Bristol Lease Leveling	Bristol Lease Leveling
27774	Franklin Lease Leveling-Riverside 21	Franklin Lease Level
27775	Franklin Lease Leveling-Crescent	Franklin Lease Level
27777	Mayfield Lease Leveling	Mayfield Lease Level
27778	Bowling Green Lease Leveling	Bowling Green Lease
27779	Owensboro Lease Leveling	Owensboro Lease Level
27781	Poydras Lease leveling	Poydras Lease leveling
27783	Rider Revenue Accrual	Rider Revenue Accrual
27785	Columbia Lease Leveling	Columbia Lease Leveling
27786	Meeker Lease Leveling	Meeker Lease Leveling
27787	Tower Lease Leveling	Tower Lease Leveling
27788	Burnet, TX Lease Leveling	Burnet, TX Lease Leveling
27789	Houston-Granite Lease Leveling	Houston-Granite Lease Leveling
27790	Franklin Lease Leveling-Riverside 12	Franklin Lease Leveling-Riverside 12
27791	LT-Fed Tax Int/Penalties	LT-Fed Tax Int/Penalties
27792	LT-State Tax Int/Penalties	LT-State Tax Int/Penalties
27908	Virginia SAVE	Virginia SAVE
28001	Deferred Itc - Federal	Deferred Itc - Federal

Sub Account	Sub Account Name	Sub Account Purpose
28101	Inj & Damages-Ins Reserve	Accrual for General Legal Liabilites.
28102	Workers' Comp-Ins Reserve	Tracks the Liability Reserve of Workers' Comp Insurance
28109	R&D Surcharge	this subaccount's data is imported from Mart. This subaccount affects the account that is assigned to 2284. Gas Revenue doesn't book a manual entry to this subaccount. Note: Gas Revenue was unable to located the account # within the chart of accounts
28111	Property Insurance reserve	This account is the outstanding loss reserve accrual related to Blueflame property insurance
28201	Accum Defer Fed Income	Accum Defer Fed Income
28204	Federal - Other	Federal - Other
28206	Accum Defer State Inc Tax	Accum Defer State Inc Tax
29000	Unrealized Gas Cost	Unrealized Gas Cost
29002	MTM-Open Futures Contracts	MTM-Open Futures Contracts
29003	Asset Management	Asset Management
29005	Bad Debt Gas Cost	Deferred bad debt gas cost
29007	Margin Loss Recovery	Margin Loss Recovery
29011	Bad Debt Recovery	Recovery of bad debt gas cost via PGA
29013	Asset Management-MS Valley Gas	Asset Management-MS Valley Gas
29014	Deferred APT Pipeline Cost	Under or Over collected pipeline fees
29015	Dallas Res & Comm Bad Debt Gas Cost	Dallas Res & Comm Bad Debt Gas Cost
29016	Environs Res & Comm Bad Debt Gas Cost	Environs Res & Comm Bad Debt Gas Cost
29017	Settled Cities Res & Comm Bad Debt Gas Cost	Settled Cities Res & Comm Bad Debt Gas Cost
29020	Settled Cities Indust Bad Debt Gas C	Deferred Industrial bad debt gas cost - SC
29021	Deferred Option Premiums	Deferred Option Premiums
30002	Depr Exp-Natural Gas Prod	Depreciation expense for assets associated with Natural Gas - Production Plant in Service
30003	Depr Exp-Underground Storage	Depreciation expense for assets associated with underground storage Plant in Service
30004	Depr Exp-Transmission Plant	Depreciation expense for assets associated with Transmission Plant in Service
30005	Depr Exp-Distribution Plant	Depreciation expense for assets associated with Distribution Plant in Service
30007	Depr Exp-General Plant	Depreciation expense for assets associated with General Plant in Service
30010	Amort-Lease Improvements	Amoritization of non-utility Lease Improvments
30011	Amort Util/Plant Acq Adj	Amoritization of utility plant acquisition adjustment
30013	Depreciation-Building	Depreciation expense on company owned buldings
30014	Depreciation-Office furniture	Depreciation expense on company owned office furniture
30015	Depreciation-Comm Equip	Depreciation expense on company owned communication equipments
30021	Customer Contracts - Amort	Other Cust contract with limited terms
30023	Amortization of FAS109 Regulatory It	Amortization of FAS109 Regulatory Items
30025	Rate Case Expenses (GUD 10132)	Rate Case Expenses (GUD 10132) amortization related to APT
30031	Vehicle Depreciation	Depreciation expense on company owned vehicles
30032	Vehicle Depreciation Capitalized	Capitalized portion of deprecation expense on company owned vehicles - used for capital activities
30041	Heavy Equipment Depreciation	Depreciation expense on company owned heavy equipment

Sub Account	Sub Account Name	Sub Account Purpose
30042	Heavy Equipment Depreciation Capital	Capitalized portion of deprecation expense on company owned heavy equipment - used for capital activities
30051	Stores Depreciation	Depreciation expense on company owned stores equipment
30052	Stores Depreciation Capitalized	Capitalized portion of deprecation expense on company owned stores equipment - used for capital activities
30061	Tools & Shop Depreciation	Depreciation expense on company owned tools & shop equipment
30062	Tools & Shop Depreciation Capitalize	Capitalized portion of deprecation expense on company owned tools & shop equipment - used for capital activities
30071	Lab Depreciation	Depreciation expense on company owned lab equipment
30072	Lab Depreciation Capitalized	Capitalized portion of deprecation expense on company owned lab equipment - used for capital activities
30074	Amort of Regulatory Assets	Amort of Regulatory Assets
30101	Ad Valorem - Accrual	Account used to record ad valorem tax expense.
30102	Taxes Property And Other	Misc state and local tax expense.
30103	Occupational Licenses	Occupational License Fee Expense
30104	State Supv & Inspection	LA State Supervision& Inspection Fees/LA Natural Gas Fran Tax Expense
30105	Corp/State Franchise Tax	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments
30107	City Franchise	Local Franchise Fee expense
30108	Dot Transmission User Tax	Dot Transmission User Tax
30109	State Gross Receipts	State Gross Receipts Tax expense for TX and TN
30110	State Gas Transportation	RRC Natural Gas Utility (Transportation) Tax Expense
30112	Public Serv Comm Assessment	CO PUC Assessment fee expense
30118	Penalty - Interest	Penalty - Interest
30119	Cust Deps-By Acct/Div	this subaccount's data is imported from Banner. This subaccount affects the Interest Expense account. Gas Revenue doesn't book a manual entry to this subaccount.
30120	Commitment Fees-Anb	Commitment Fees-Anb
30121	Commitment Fee- Royal Bank of Scotla	Commitment Fee-SunTrust
30122	Div-Common Stock	Div-Common Stock
30123	NonCash-PB-Stock Dividend	Noncash Performance-Based Stock Dividend
30128	Int On Debt To Assoc. Co	Int On Debt To Assoc. Co
30129	Int On S/T Loan-Misc	Int On S/T Loan-Misc
30130	Deferred Interest Infrastructure	Other Interest Expense
30132	1St Mortg Bonds Series I	1St Mortg Bonds Series I
30134	Debentures 6.75 percent	Debentures 6.75 percent
30140	Int On S/T Debt-New ST loan	Int On S/T Debt-New ST loan
30141	Int On S/T Debt-JP Morgan ST bridge loan interest	Int On S/T Debt-JP Morgan ST bridge loan interest
30155	Commitment Fees _ Fortis Capital	Quarterly commitment fees relating to credit facility
30156	Int On deferred director comp	Tracks Interest Owed on Deferred Directors' Compensation
30157	Int on Taxes	used to record the interest expense associated with Gas Cost Recovery
30159	Debt expense on Mid-Tex LTD	Debt expense on Mid-Tex LTD
30160	FMB Early Retirement Premium	FMB Early Retirement Premium
30161	6.35% Note Amortization	6.35% Note Amortization

Sub Account	Sub Account Name	Sub Account Purpose
30163	8.50% Senior Notes disc	8.50% Senior Notes discount
30164	Cash equivalent - RSU	Common stock - Cash equivalent - R
30165	CP-Wells Fargo Interest Exp	CP-Wells Fargo Interest Exp
30166	5.5% Senior Notes disc	5.5% Senior Notes discount
30167	4.15% Senior Notes discount	4.15% Senior Notes discount
30168	4.125 Senior Notes disc	4.125 Senior Notes disc
30169	Cash equivalent - PSU	Cash equivalent - PSU
30170	CP- Deutsche Bank Int Exp	CP- Deutsche Bank Int Exp
30171	CP- Goldman Sachs Int Exp	CP- Goldman Sachs Int Exp
30172	CP- Morgan Stanley Int Exp	CP- Morgan Stanley Int Exp
30173	CP- Royal Bank of Scotland Int Exp	CP- Royal Bank of Scotland Int Exp
30174	3.000 Senior Notes prem	3.000 Senior Notes prem
30175	CP- Mizuho Int Exp	CP- Mizuho Int Exp
30176	CP- MUFG Int Exp	CP- MUFG Int Exp
30177	200MM BBT 3 YR Term Loan	200MM BBT 3 YR Term Loan
30201	Federal Income Taxes	Federal Income Taxes
30202	State Income Taxes	State Income Taxes
30205	FIN48 Federal Tax Expense	used to accrue current taxes for uncertain tax postions taken by Atmos over the long term
30301	MJC Warranty Revenues	MJC Warranty Revenues
30303	Gross Sales - Merchandising	Gross Sales - Merchandising
30401	Cost of Merchandise Sold	Cost of Merchandise Sold
30411	Costs from EDS field	this subaccount's data is imported from the Payable system. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30526	Misc Other Revenue	used to book revenue associated with AGC/Midstates Maintenance fee. The account used to book the revenue is Revenues from nonutility opera
30543	Other Misc	used to book losses associated with Miscellaneous deferred debits
30554	Retail Ventures Allocation	Retail Ventures Allocation
30601	Int & Div Income-Other Inv	Int & Div Income-Other Inv
30602	Int & Div Income-Temp Cash I	Int & Div Income-Temp Cash I
30603	Int & Div Income-Non Operation	Int & Div Income-Non Operation
30604	Int & Div Income-Misc	this subaccount's data is imported from Banner. This subaccount affects the Interest and dividend Income account. Gas Revenue doesn't book a manual entry to this subaccount.
30606	Misc Non-Operating Income	Other non-operating revenue outside of G&A
30607	Incentive Rates Income	Income related to incentive rates
30608	Invest Income-Tax Free	Income related to investment account that is tax free
30609	Int & Div Inc-Alloc	Int & Div Inc-Alloc
30611	Misc Operating Income	Misc Operating Income
30612	Int & Div Inc-Interco	Int & Div Inc-Interco
30625	CIAC Gross-Up Amort	CIAC Gross-Up Amort
30702	Education	Education
30703	United Way Agencies	United Way Agencies
30705	Health	Health

Sub Account	Sub Account Name	Sub Account Purpose
30706	Museums & Arts	Museums & Arts
30709	Salvation Army	Salvation Army
30710	Youth Clubs & Centers	Youth Clubs & Centers
30711	Energy Assistance Program	Heat Help Assist. Program
30713	American Red Cross	American Red Cross
30736	Community Welfare	Community Welfare
30737	Political Activities	Political Activities
30740	Misc Income Deductions	Misc Income Deductions
30743	Entertainment & Sports Events	Entertainment & Sports Events
30918	UCG – Mtn 95-1	UCG – Mtn 95-1
30921	Debentures 6.75 percent	Debentures 6.75 percent
30926	LTD-Leasing	LTD-Leasing
30935	LTD-4.95 % Senior Notes due 2014	Interest expense 4.95 % Senior Notes due 2014
30936	LTD-5.95 % Senior Notes due 2034	Interest expense 5.95 % Senior Notes due 2034
30937	LTD-Rate Lock	LTD-Rate Lock
30939	Fixed Rate due 2017	Interest expense Fixed Rate due 2017
30940	LTD-8.50 % Senior Notes due 2019	Interest expense 8.50 % Senior Notes due 2019
30941	LTD-5.50% Sr Notes due 2041	Interest expense 5.50% Senior Notes due 2041
30942	LTD-4.15% Sr Notes due 2043	Interest expense 4.15% Senior Notes due 2043
30943	LTD 4.125% Sr Notes due 2044	LTD 4.125% Sr Notes due 2044
30944	LTD BBT 200MM Term Loan due 2019	LTD BBT 200MM Term Loan due 2019
30945	LTD 3.000% Sr Notes due 2027	LTD 3.000% Sr Notes due 2027
31101	Gas Rev-Dist Inc	Revenue from gas sales
31108	Gas Rev-Dist Inc. Base Charges	Gas Rev-Dist Inc. Base Charges
31113	Sales For Resale	Used to record a receivable associated with Sales For Resale revenue
31115	Office Rental	Office Rental
31116	Appliance Rental	Appliance Rental
31121	Service Revenue	Revenue from miscellaneous service fees
31126	Shop At Home – Sales	Shop At Home – Sales
31127	Home Protection Revenue	Home Protection Revenue
31128	Gas Cost Adjustment Surcharge	this subaccount's data is imported from Banner. This subaccount affects the Mex-Tex Residential sales. Gas Revenue doesn't book a manual entry to this subaccount.
31132	Realized Enhancement	Realized Enh related to financial trades
31133	Auto Club – Sales	Auto Club – Sales
31136	Gas Sales-Nonaff	Physical Gas sales related to non-affiliates
31137	Gas Sales-Aff	Physical Gas sales related to affiliates
31140	Transport Reimbursed-Nonaff	Transport reimbursement for non-affiliates
31141	Transport Reimbursed-Aff	Transport reimbursement for affiliates
31142	Storage Reimbursed-Nonaff	Storage reimbursement related to non-affiliates
31143	Storage Reimbursed-Aff	Storage reimbursement related to affiliates
31149	Interest Income	Staley Lease Income
31180	Handbill Est – Unbilled	Gas Revenue use this subaccount to book it's monthly estimates associated with commercial, industrial and PA revenue
31181	City franch revenue	Revenue related to franchise fees
31182	State Occup revenue	Revenue related to state gross receipts tax
31183	Surcharge revenue	Revenue related to surcharge fees
31195	WNA	Weather normalization revenue adjustments

Sub Account	Sub Account Name	Sub Account Purpose
31198	Meter Maint & Repair Revenues	This account is used to record revenues from meter maintenance and repairs
31200	GRIP 2009	GRIP 2009
31201	Forfeited Disc-Dist Plant Inc	this subaccount's data is imported from Banner. This subaccount affects the Forfeited discounts account. Gas Revenue doesn't book a manual entry to this subaccount.
31210	GRIP 2010	GRIP 2010
31211	GRIP 2011	GRIP 2011
31214	2010 Investment Settlement	2010 Investment Settlement
31215	CB Gas Rev-Dist Inc	Gas revenues related to complex billed customers
31216	CB Gas Rev-Dist Inc Base Charges	Gas revenues related to complex billed base charges
31217	CB Gas Cost Adjustment Surcharge	Gas revenues related to complex billed surcharges adjustments
31218	CB Surcharge Revenue	Gas revenues related to complex billed surcharges
31219	CB Surcharge revenue	CB Surcharge revenue
31220	Gas Utility Tax	Gas Utility Tax
31301	Misc Service Revenue	Misc Service Revenue
31304	Gas Transport Rev-Distr	Gas Transport Rev-Distr
31305	Sales For Resale	used to record an intercompany receivable associated with Industrial Transportation Revenue.
31306	Intraco Transport Rev	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng	Op Inc&Exp-Prod Extr Ng
31308	Rent From Gas Property	This account is used to record revenues on rental property
31309	Other Gas Revenues	Gas revenues related to financial trades
31314	Storage Rent	Storage Rent
31318	CAST-GA	CAST-GA
31319	HUB Transaction Revenue	This account is used to record revenues for HUB transactions
31321	Rev-Storing 311 Gas for Others	This account is used to record revenues where Section 311 gas is stored for others
31323	Electric Gen-311(A)(2)-Texas	Electric Gen-311(A)(2)-Texas
31324	Parking Transp Rev- 311(A)(2)	This account is used to record revenues on Section 311 Parking contracts
31325	LDC Transp - 3rd parties	This account is used to record revenues on LDC contracts for transportation
31326	Industrial Transportation	This account is used to record revenues on Industrial contracts for transportation
31332	Trans for Midtex-Rate CGS	This account is used to record revenues on MidTex-Rate GCS contracts for transportation
31333	Electric Generation	This account is used to record revenues on Electric Generation contracts for transportation
31335	Parking Transportation Revenue	This account is used to record revenues on Parking contracts
31336	Lending Transportation Revenue	This account is used to record revenues on Lending contracts
31337	Pipeline	This account is used to record revenues on Pipeline contracts
31338	Pipeline-311(A)(2)-Texas	This account is used to record revenues on Section 311 Pipeline contracts
31340	Compress Rev-Transp Customers	This account is used to record revenues on Compression contracts
31341	Other Transport Related Rev	This account is used to record revenues on contracts from TBS that are not categorized in other accounts

Sub Account	Sub Account Name	Sub Account Purpose
31342	HUB Trans Rev - 311(A)(2)Texas	This account is used to record revenues for Section 311 HUB transactions
31343	Rev-Storing Gas of Others	This account is used to record revenues where gas is stored for others
31345	Parking Trans Rev-Affiliate/AEM	Parking Trans Rev-Affiliate/AEM
31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM	Pipeline-311(a)(2)-Texas-Affiliate/AEM
31348	Pipeline-Affiliate/AEM	This account is used to record revenues on Pipeline contracts with AEM
31350	Rev-Storage Affiliate/AEM	Rev-Storage Affiliate/AEM
31361	Storage 311(a)2-Affiliate/AEM	This account is used to record revenues where Section 311 gas is stored for AEM
31363	Kansas Ad Valorem Surcharge	this subaccount's data is imported from Banner. This subaccount affects the Kansas Other gas revenues account. Gas Revenue doesn't book a manual entry to this subaccount.
31364	Easements	Easements
31365	Financial	Financial
31367	Asset Management-LA	Asset Management
31368	Intercompany transportation revenue	Intercompany transportation revenue
31369	Capacity Utilization	Capacity Utilization
31371	Asset Management-MS	Asset Management-MS
31372	Ind Trans - Regulated	Ind Trans - Regulated
31373	Ind Trans - Other Revenue	Ind Trans - Other Revenue
31374	Other Gas Revenue - Taxable	Other Gas Revenue - Taxable
31375	Other Gas Revenue - Non-Taxable	Other Gas Revenue - Non-Taxable
31376	Other Revenue-Operating Fee Intra	Other Revenue-Operating Fee Intra
31378	Ind Trans-Other Rev-Non-Taxable	Ind Trans-Other Rev-Non-Taxable
35103	FP CF Hedge Ineffectiveness Non-Aff	Fix price hedge ineffectiveness for non-affiliates
35104	FP CF Hedge Ineffectiveness Aff	FP CF Hedge Ineffectiveness Aff
35105	Genl Feed Adjustment	Genl Feed Adjustment
35251	Fixed Price Futures	Financial trades for fixed price futures
35261	Fixed Price Swaps Non-Aff	Financial trades for fixed price swaps for non-affiliates
35262	Fixed Price Swaps Aff	Financial trades for fixed price swaps for affiliates
35311	Storage Inv	Storage inventory for AR, AP and revenue
35351	Storage Futures	Storage Futures for AR, AP and revenue
35361	Storage Swaps-NonAff	Storage swaps for non-affiliates
35362	Storage Swaps-Aff	Storage swaps for affiliates
35375	Realized Gains on Storage	Realized Gains on Storage
35376	Storage demand fees	Storage demand fees
35381	Fair Value Hedge Inventory	Fair value hedge of storage inventory
35582	Transp Rev-Pooling Transfer	Transport revenue related to pooling transfers on physical gas
35591	Transp-Rev Pooling-Affiliate/AEM	Transp-Rev Pooling-Affiliate/AEM
35702	Fixed Fees-Aff	Fixed Fees-Aff
35704	Fixed Fee Options-Affiliate	Fixed Fee Options-Affiliate
35801	Basis Swaps-Nonaff	Financial trades for basis swaps for non-affiliates
35802	Basis Swaps-Aff	Financial trades for basis swaps for affiliates
35901	MTM Reserve Overhead-Nonaff	Mark-to-market reserves for overhead relating to non-affiliates
35902	MTM Reserve Overhead-Aff	MTM Reserve Overhead-Aff
35922	MTM Reserve NPV-Aff	MTM Reserve NPV-Aff
35931	MTM Reserve Credit-NonAff	Mark-to-market reserves for credit relating to non-affiliates

Sub Account	Sub Account Name	Sub Account Purpose
35954	MTM storage	MTM storage
40001	Billed to West Tex Div	Billed to West Tex Div
40002	Billed to CO/KS Div	Billed to CO/KS Div
40003	Billed to LA Div	Billed to LA Div
40004	Billed to Mid St Div	Billed to Mid St Div
40007	Billed to Nonutilities	Billed to Nonutilities
40008	Billed to Mid-Tex Div	Billed to Mid-Tex Div
40009	Billed to MS Div	Billed to MS Div
40010	Billed to Atmos Pipeline Div	Billed to Atmos Pipeline Div
40011	Billed to AELIG	Billed to AELIG
40012	Billed to WKGS	Billed to WKGS
40013	Billed to AEH	Billed to AEH
40014	Billed to UCGS	Billed to UCGS
40015	Billed to TLGP	Billed to TLGP
40517	Intercompany billing for AEH AEM and AES	Intercompany billing for AEH AEM and AES
41101	Billed from Accounting	Billed from Accounting
41103	Billed from Customer Service Center	Billed from Cust Service Center
41105	Billed from Gas Control	Billed from Gas Control
41106	Billed from Govt Affairs	Billed from Govt Affairs
41107	Billed from HR	Billed from HR
41108	Billed from HR Other	Billed from HR Other
41109	Billed from IT	Billed from IT
41112	Billed from Investor Relations	Billed from Investor Relations
41113	Billed from Legal	Billed from Legal
41114	Billed from Corp Secretary	Billed from Corp Secretary
41115	Billed from Planning & Budget	Billed from Planning & Budget
41116	Billed from Rates	Billed from Rates
41117	Billed from Purchasing	Billed from Purchasing
41119	Billed from Treasury	Billed from Treasury
41120	Billed from Risk Mgmt	Billed from Risk Mgmt
41121	Billed from Management Committee	Billed from Management Committee
41123	Billing for Overhead Capitalized	Billing for Overhead Capitalized
41124	Billing for Taxes Other and Depr	Billing for Taxes Other and Depr
41126	Billed from Utility Operations Council	Billing for Utility Operations Council
41129	Billing for CSC Depr & Taxes Other	Billing for CSC Depr & Taxes Other
41130	Billing for SS Depr & Taxes Other	Billing for SS Depr & Taxes Other
41131	Billing for CSC O&M	Billing for CSC O&M
41132	Billing for SS O&M	Billing for SS O&M
41134	Billed from BTL SS	Billed from BTL SS
41136	Billed from BTL HQ	Billed from BTL HQ
41137	Billed from BTL State	Billed from BTL State
41138	Billed from Regulated Ops Support	Billed from Regulated Ops Support

Company Service Areas – Description of Company Service Areas

C010 Atmos Regulated Shared Services – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C010	Atmos Regulated Shared Services	002DIV	Dallas Atmos Rate Division - 002DIV
C010	Atmos Regulated Shared Services	012DIV	Call Center Division - 012DIV

C020 Atmos Energy-Louisiana – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C020	Atmos Energy-Louisiana	007DIV	Trans La Division - 007DIV
C020	Atmos Energy-Louisiana	077DIV	AE Louisiana - LGS Division - 077DIV
C020	Atmos Energy-Louisiana	107DIV	AEL Overhead Division - 107DIV

C030 Atmos Energy-West Texas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C030	Atmos Energy-West Texas	001DIV	Amarillo Transmission Division - 001DIV
C030	Atmos Energy-West Texas	003DIV	Amarillo City Plant Division - 003DIV
C030	Atmos Energy-West Texas	004DIV	Fritch & Sanford City Plant Division - 004DIV
C030	Atmos Energy-West Texas	005DIV	West Texas City Plant Division - 005DIV
C030	Atmos Energy-West Texas	006DIV	Dalhart City Plant Division - 006DIV
C030	Atmos Energy-West Texas	008DIV	West Texas Rural Irrigation Division - 008DIV
C030	Atmos Energy-West Texas	010DIV	West Texas Div Division - 010DIV
C030	Atmos Energy-West Texas	013DIV	Amarillo Rural Division - 013DIV
C030	Atmos Energy-West Texas	014DIV	Non-Regulated Industrial - 014DIV
C030	Atmos Energy-West Texas	015DIV	Regulated Industrial - 015DIV
C030	Atmos Energy-West Texas	016DIV	Lubbock City Plant Division - 016DIV
C030	Atmos Energy-West Texas	017DIV	Dalhart Rural Division - 017DIV
C030	Atmos Energy-West Texas	018DIV	Dalhart Rural Irrigation Division - 018DIV
C030	Atmos Energy-West Texas	019DIV	West Texas Div- Triangle Pipeline - 019DIV
C030	Atmos Energy-West Texas	020DIV	West Texas Lubbock Environs Division - 020DIV
C030	Atmos Energy-West Texas	021DIV	West Texas Rural Division - 021DIV
C030	Atmos Energy-West Texas	040DIV	Texas CNG Division - 040DIV

C050 Atmos Energy-KY/Mid-States – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C050	Atmos Energy-KY/Mid-States	009DIV	Kentucky Division - 009DIV
C050	Atmos Energy-KY/Mid-States	091DIV	Brentwood Division - 091DIV
C050	Atmos Energy-KY/Mid-States	093DIV	Tennessee Division - 093DIV
C050	Atmos Energy-KY/Mid-States	096DIV	Virginia Division - 096DIV

C060 Atmos Energy-Colorado-Kansas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C060	Atmos Energy-Colorado-Kansas	030DIV	GGC/Denver Company Division - 030DIV
C060	Atmos Energy-Colorado-Kansas	031DIV	Colorado ADM Division - 031DIV
C060	Atmos Energy-Colorado-Kansas	033DIV	Northeast Colorado Division - 033DIV
C060	Atmos Energy-Colorado-Kansas	034DIV	Northwest & Central Colorado Division - 034DIV

C060	Atmos Energy-Colorado-Kansas	035DIV	Southeast Colorado Division - 035DIV
C060	Atmos Energy-Colorado-Kansas	036DIV	Southwest Colorado Division - 036DIV
C060	Atmos Energy-Colorado-Kansas	081DIV	KS Division - 081DIV

C070 Atmos Energy-Mississippi – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C070	Atmos Energy-Mississippi	170DIV	Mississippi Division - 170DIV

C080 Atmos Energy-Mid-Tex – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C080	Atmos Energy-Mid-Tex	190DIV	Mid-Tex Gas Division – 190DIV
C080	Atmos Energy-Mid-Tex	196DIV	City of Dallas – 196DIV
C080	Atmos Energy-Mid-Tex	197DIV	Dallas Environs – 197DIV
C080	Atmos Energy-Mid-Tex	198DIV	Settled Cities – 198DIV
C080	Atmos Energy-Mid-Tex	200DIV	Mid-Tex Franchise Fees – 200DIV
C080	Atmos Energy-Mid-Tex	201DIV	Division inside City Limits served from the City Gate
C080	Atmos Energy-Mid-Tex	207DIV	Division inside City Limits but service has not been established

C180 Atmos Pipeline – Texas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C180	Atmos Pipeline - Texas	700DIV	Atmos Pipeline - Texas Division - 700DIV
C180	Atmos Pipeline - Texas	710DIV	NSL-Atmos Only Division - 710DIV
C180	Atmos Pipeline - Texas	711DIV	NSL-Partnership - 711DIV

C210 Blueflame Insurance Services, LTD – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C210	Blueflame Insurance Services, LTD	830DIV	Blueflame Division - 830DIV

C220 Atmos Energy Louisiana Industrial Gas (AELIG) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C220	AELIG	056DIV	TLGP-LGSI Division – 056DIV
C220	AELIG	059DIV	TLIG Division - 059DIV
C220	AELIG	061DIV	Louisiana Off-System Industrials LOSI - 061DIV

C221 Atmos Power Systems Inc – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C221	Atmos Power Systems Inc	890DIV	Leasing Service Areas

C231 Atmos Pipeline & Storage LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C231	Atmos Pipeline & Storage LLC	818DIV	Atmos Storage - 818DIV

C232 UCG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C232	UCG Storage	800DIV	Storage Service Areas - 800DIV

C233 WKG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C233	WKG Storage	817DIV	WKG Storage roll up - 817DIV

C234 Trans Louisiana Gas Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C234	Trans Louisiana Gas Storage	822DIV	TLGS Service Areas - 822DIV

C236 Atmos Gathering Company, LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C236	Atmos Gathering Company, LLC	861DIV	Shrewsbury Division - 861DIV
C236	Atmos Gathering Company, LLC	862DIV	Atlas Interconnect Division - 862DIV
C236	Atmos Gathering Company, LLC	867DIV	Straight Cr Gathering Co LLP Div - 867DIV
C236	Atmos Gathering Company, LLC	868DIV	Park City Div - 868DIV

C237 Phoenix Gas Gathering Company – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C237	Phoenix Gas Gathering Company	866DIV	Phoenix Gas Gathering Company Div - 866DIV

C301 Atmos Energy Services LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C301	Atmos Energy Services LLC	055DIV	Atmos Energy Services Inc Division
C301	Atmos Energy Services LLC	810DIV	TLES Division
C301	Atmos Energy Services LLC	811DIV	WKG Energy Services Inc Division

C302 Egasco – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C302	Egasco	050DIV	Egasco Division - 050DIV

C303 Trans Louisiana Gas Pipeline – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C303	Trans Louisiana Gas Pipeline	052DIV	TLGP Division - 052DIV
C303	Trans Louisiana Gas Pipeline	057DIV	TLGP-LGSN Division
C303	Trans Louisiana Gas Pipeline	058DIV	TLGP-Pine Pipeline JV Div
C303	Trans Louisiana Gas Pipeline	060DIV	TLGP-Sport Pipeline Div

C306 Atmos Exploration & Production – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C306	Atmos Exploration & Production	053DIV	Atmos Energy Exploration - 053DIV

C312 Atmos Energy Holdings Inc – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C312	Atmos Energy Holdings Inc	820DIV	AEHI Corporate Division - 820DIV

Eliminations – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C981	Atmos Energy Corporation Cons (Elim)	981DIV	Atmos Energy Corporation Cons (Elim) Division
C982	Atmos Energy Company (BU Elim)	982DIV	Atmos Energy Company (BU Elim) Division
C983	TLGP and Tlgs (Elim)	983DIV	Atmos Storage (Elim) Division
C987	Other Operating Companies (Elim)	987DIV	Other Operating Companies (Elim) Division
C989	SSU and Blueflame (Elim)	989DIV	Blueflame (Elim) Division
C990	Mid-Tex Eliminations	990DIV	Mid-Tex Eliminations Division

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-09
Page 1 of 2

REQUEST:

Provide the utility's budget instructions, assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures.

RESPONSE:

Preparation of operating and construction budgets formally begins in late May and culminates with completion of final budgets in late August for the following fiscal year. Budget preparation is based on determining the upcoming annual system requirements necessary for continued safe and reliable operation of the system. In addition, expected customer growth is considered in order to determine any additional support or investment required to support that growth. Budgets are approved at multiple levels beginning with supervisors/managers up through Division leadership.

Additional reviews are performed by corporate executive operations management and their staff. High level reviews of the division budgets are performed by corporate executive management. The Board of Directors must review and approve the total Company budget before finalization and implementation.

Also, please see Attachment 1 through Attachment 5 for instructions, assumptions and timelines.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-09_Att1 - PlanIT Manual FY2018.pdf, 40 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-09_Att2 - Budget Assumptions.xlsx, 2 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-09_Att3 - 2018 Budget Calendar.pdf, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-09_Att4 - 2018 SSU Budget Overview.pdf, 10 Pages.

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ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-09_Att5 - Division FY18 Budget Process.pdf, 5 Pages.

Respondent: Greg Waller

CASE NO. 2017-00349
ATTACHMENT 1
TO STAFF DR NO. 1-09

PlanIT Manual Fiscal 2018





PlanIT Review

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PlanIT Review

Accessing PlanIt (cont.)

PlanIT welcome screen:

The screenshot displays the PlanIT Performance Management software interface. At the top, there is a navigation bar with the following tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD, REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. The 'INFO' tab is currently selected. Below the navigation bar, on the left side, there is a vertical menu with the following items: Info., Milestones, Install Client Configuration, Budget Calendar of Events, Budget Assumptions, Planit Reference Manual, and Strategic Planning Overview. An arrow points from the 'Milestones' item in the menu to the 'Milestones' link in the main content area. The main content area displays the text 'Welcome to PLANIT' in a large, bold font. Below this, there is a section titled 'Things to Remember...' followed by a bulleted list of instructions.

INFORM Performance Management

INFO TASKS SALARY BUDGET LABOR ALLOCATION O&M & CAPITAL BUD REVIEWS & APPROVAL FINAL FAQ/HELP LOGOFF

Info.
Milestones
Install Client Configuration
Budget Calendar of Events
Budget Assumptions
Planit Reference Manual
Strategic Planning Overview

Welcome to PLANIT

Things to Remember...

- Be sure to click the 'LOGOFF' button when done budgeting. DON'T just close Internet Explorer or shut down your computer.
- Don't forget to apply a labor split to EVERY employee after EVERY event.
- Don't forget to budget Overtime and Standby if applicable.
- Review the Milestones page frequently for Timeline changes.
- Check the [Frequently Asked Questions \(FAQ\)](#) page before calling for help.



Plant Review

Accessing PlanIt (cont.)

The Budget Assumptions link will take you to the current assumptions page. Please refer to this page as needed during the budgeting process.

Item Description	Notes	Due Date	Owner	Status	Preliminary Assumptions	Input
	PE Joining	21-Apr-11	Greg Smith	Done	Budget Pricing 2012a.xls	BU
			Greg Smith	Done	PE Joining 5-31-10 ppt	BU
Budget Item Pricing	The complete McJunkin Price list on the 'S' Drive in a folder "McJunkin Prices" (link at right). This file will be updated monthly.	21-Apr-11	Mike Reynolds / Robert Fossett	Done	Price Master Mar 11.xls	BU



PlanIT Review

Accessing PlanIt (cont.)

When you finish reading the information section, you would next click on the tasks tab at the top of the sheet. The following screen will appear:

The screenshot shows the INFOR Performance Management interface. At the top, there is a navigation bar with tabs: INFO, **TASKS**, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD, REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. Below the navigation bar, on the left, is a 'Tasks' sidebar menu with the following items: Summary of Tasks (selected), Guidelines, Contacts, Consolidate Labor2, Consolidate Expenses, and Consolidate Capital. An arrow points from the 'Summary of Tasks' item in the sidebar to the 'Summary of Tasks' row in the main table. The main area is titled 'Budget' and contains a table with the following content:

Task	Description
Review Budget Guidelines	Located under Tasks . Outlines the guidelines that affect the budget.
Complete Labor Budget	Located under Salary Budget . For each employee, review & update (if needed) pre-loaded salary & merit increase information; May enter expense/capital allocation by employee via the new Labor Allocation grid.
Consolidate Labor	Located under Tasks (or O&M and Capital Budget). This moves your labor information to the O&M and Capital Budgets.

The first screen provides you with a summary description of the different tasks you will need to perform within Planit and the order in which you need to perform them.



PlanIT Review

Labor Entry – Select Employee

- After clicking on the Salary Budget tab, the following screen will appear.
- Select the cost center from the drop down box.
- To see a list of the employees for this cost center, click on the plus (+) sign next to the word “Employees”.

INFOR Performance Management

INFO | TASKS | **SALARY BUDGET** | LABOR ALLOCATION | D&M & CAPITAL BUD | REVIEWS & APPROVAL | FINAL | FAQ/HELP | LOGOFF

DETAIL BUDGETING

Version: Working Budget

Cost Center: 0000 Default

Detail Budgeting

Detail Budgeting Period: 10/01/2012 - 09/30/2013
Version: Working Budget

As of 05/22/2012 your Detail Budgeting Administrator has defined the following guidelines for use in entering your detail b provided are the schedule line mappings that are defined to receive your summarized detail budgeting data.

Available Employee

Employee Types	
Grade 7E	<ul style="list-style-type: none"> • Paid salary and amounts are spread on a weekdayspermonth basis across
Grade 8E	<ul style="list-style-type: none"> • Paid salary and amounts are spread on a weekdayspermonth basis across

Navigation: Detail Budgeting, Guidelines, Event Generator, Employees, Employee Views



PlanIT Review

Labor Entry – Salary Related Notes

- Current salary information has been downloaded from Payroll as of May 5, 2017. Please verify that the current annual salary for each employee is correct.
- If you have an employee that was hired after May 5, 2017, you will need to manually add that employee (addressed in a later slide).
- The average Atmos merit increase has been entered at 3.0% (placeholder only) to update the current salary to the amount it will be on Oct. 1. To change the raise percentage, type over the existing amount using whole numbers



PlanIT Review

Labor Entry – Labor Allocation

- To sculpt labor percentages throughout the FY 2018 year, you can use the Labor Allocation Data Grid.

INFOR Performance Management

INFO | TASKS | SALARY BUDGET | **LABOR ALLOCATION** | O&M & CAPITAL BUD | REVIEWS & APPROVAL | FINAL | FAQ/HELP | LOGOFF

Labor Allocation

- Note for Labor Allocation
- Labor Allocation

Notes on Labor Allocation DataGrid

1. The purpose of the Labor Allocation DataGrid is to provide an easier way to expense, capital or other categories in multiple months.
2. The 'Submit' button sends your updates to the database. Although it is not necessary to submit until you have updated all entries, it is recommended to submit frequently.
3. The 'Refresh' button refreshes the grid with data from the database. Thus, it can be used to 'Undo' all data entry since the last time the grid was refreshed.
4. All entries apply to the full month. If you enter 30% for Direct Capital in December, 30% of the entire month's labor will be allocated to that category.
5. When a percentage is entered for a particular allocation category (say, Overhead Capital), that percentage will apply to all sub-categories under that category. To enter 0% for a category, enter a '0' (zero) in the first month that should not receive the allocation.
6. To remove an entry, select it, type 'x' (without quote) and click O.K.

PlanIT Review



Labor Entry – Labor Allocation (cont.)

NOTE: You can maximize this screen by selecting the small arrow next to **Information** topic to hide the topic menu.

Select the Labor Allocation from the left-hand side.

Select your Cost Center from the drop down menu.

To change this split, select **Edit** next to the allocation you wish to change. Once you enter the new amount, click “OK”, which will appear beside the “Edit” button.

NOTE: You may only have to perform this task for new employees you add.



PlanIT Review

Labor Entry – Labor Allocation (cont.)

- Type the allocation using a decimal format (ex. 95%=.95, 60%=.6, 5%=.05) in the appropriate month(s).
- There is no need to enter the same amount to all the months if an employee has the same rates each month. The grid will calculate the amount for all the months that follow.
- The % **Expensed Labor** line is defaulted to calculate 100% minus the sum of the other %s. Therefore, the **Total %** line should always equal 100%.
- You may edit as many employees on the screen as you want prior to selecting the **Submit** button located at the top of the screen.
- If you have more than 10 employees in your cost center, then you must select the page number at the bottom right-hand side of the grid to see the rest of your employees and the Cost Center Summary.
- When you are done entering your Labor Allocation (i.e. Splits), then you **MUST** select the **Submit** button at the top of the grid for your updates/changes to be accepted.



PlanIT Review

Labor Entry - Adding An Employee

- Select the cost center you want to update from the drop down list.
- Choose “add new employee” from the menu.
 - Make up an employee number using your cost center in the number (ex. 3007NEW1), give the employee a name (ex. New Distribution Operator), and **enter a Headcount of 1**. (They do not count towards your overall headcount. It gets filtered out in the **Salary & Benefits Review**).

NOTE: If you have an employee hired after May 16th, enter his/her name in the following format: Last Name, First Name

- On the first line, enter the date the new employee will begin for a new hire (or 10/01/2017 for an existing employee hired after May 5, 2017).
- Under event type, use the drop down box to choose the appropriate pay grade for a new employee.

Employee Detail: DEMO CO/KS Div Demo Cost Center

Employee ID: 3007NEW1
 Name: New Meter Reader Headcount: 1

Date (MMDDYYYY)	Employee Type	Title	Event Type	Amt/Rate	Hours	FTE Pct
11 01 2009	Grade 1	Meter Reader	Salary	25,000.00		100.00
<input type="checkbox"/> 11 01 2009	Grade 1	Meter Reader	% Expensed Labor	1.00		100.00
	Grade 1	Meter Reader	Raise (Dollar Amt)			100.00

Save Reset Delete Selected Events Delete Employees



PlanIT Review

Labor Entry - Adding An Employee

- In the Amt/Rate column, enter the **annual** salary of a new hire. **PLEASE DO NOT ENTER A MONTHLY OR QUARTERLY AMOUNT.**
- Hit the save button. Another blank line will be added.
- On the second line, enter the same date and under event type choose % Expensed Labor.
- Using decimal format, enter the percentage of the overtime labor or employee's labor that should be expensed. **For standby labor, 100% should be expensed.**
- Hit the save button. Another blank line will be added.
- Choose one of two methods to enter capital amounts:
 - a) Within this same screen on the third line, enter the same date and under event type choose % Direct capital labor or % Overhead capital labor. Using decimal format, enter the percentage of the overtime or employee's labor that should be capitalized. Verify that the expense and capital percentages add up to 1 (100%) and then click the save button.
 - b) Go to the Labor Allocation grid and assign the labor splits

Version: Working Budget
 Cost Center: DEMO CO/KS Div Demo Cost Center

Employee Detail: DEMO CO/KS Div Demo Cost Center
 Employee ID: 3007NEW1
 Name: New Meter Reader Headcount: 1

Date (MMDDYYYY)	Employee Type	Title	Event Type	Amt/Rate	Hours	FTE Pct
11 01 2009	Grade 1	Meter Reader	Salary	25,000.00		100.00
11 01 2009	Grade 1	Meter Reader	% Expensed Labor	1.00		100.00
11 01 2009	Grade 1	Meter Reader	Raise (Dollar Amt)			100.00

Buttons: Save, Reset, Delete Selected Events, Delete Employee

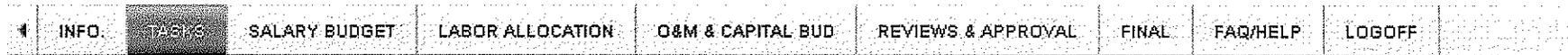


PlanIT Review

Labor Entry (cont.)

- After you have entered and saved all of your labor budget information, you will need to consolidate. This will move your data to the salary reports in the Reviews section.
 - Click on the tasks tab at the top of the screen.
 - Click on the Consolidate Labor2 icon in the task menu.

INFORM Performance Management



Tasks

- Summary of Tasks
- Guidelines
- Contacts
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital

Task	Description
Review Budget Guidelines	Located under Tasks . Outlines the guidelines that affect the budget.
Complete Labor Budget	Located under Salary Budget . For each employee, review & update (if needed) pre-loaded salary & merit increase information; May enter expense/capital allocation by employee via the new Labor Allocation grid.

PlanIT Review



Labor Entry – Consolidating Labor

- The selected year will default to “Total Year 2018”.
- Click on the cost center button and choose your cost center (or, if you have multiple cost centers, you can select the “parent” roll up and select “children”, and all of the cost centers under the parent will be selected.)

The screenshot illustrates the software interface for labor consolidation. At the top, a navigation bar contains several tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD, REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. The 'TASKS' tab is selected, revealing a tree view on the left with options like Summary of Tasks, Guidelines, Contacts, Consolidate Labor2 (highlighted with an arrow), Consolidate Expenses, and Consolidate Capital. The main area shows a 'Consolidation' form with the following fields: 'Selected Year' set to 'Total Year 2013', 'Cost Center' set to 'TTCC Total Cost Centers - Reporting; ...', 'Project' set to 'No Asset Type; TOTCAPPROJ', and 'Currency' set to 'USD'. Below the form is a 'Consolidate' button. A 'Member Selection' dialog box is open, showing a hierarchy for 'ATCC'. The selected hierarchy is 'TTCC Total Cost Centers - Reporting', which includes sub-items like '1910 SS Corporate Overhead Capitalized', 'CKDI Colorado/Kansas Division', 'CKCR CO/KS - Colorado Region', 'CKEX CO/KS - Executive Summary', 'CKKR CO/KS - Kansas Region', 'CDKS Disabled Cost Centers', '0000 Default', and 'ZZZZ No Access'. The 'Include' options in the dialog are 'None', 'Self', 'Children' (selected), 'Descendants', and 'Siblings'. Arrows indicate the flow from the 'Consolidate Labor2' task to the consolidation form and then to the 'Member Selection' dialog.

PlanIT Review



Labor Entry – Consolidating Labor

- Click on the Consolidate Button
- You will see a message stating that the “consolidation is running.” This process may take a few minutes.

The screenshot displays the INFOR Performance Management software interface. At the top, there is a navigation bar with tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD, REVIEWS & APPROVAL, and FINAL. The TASKS tab is selected. On the left, a 'Tasks' sidebar lists: Summary of Tasks, Guidelines, Contacts, Consolidate Labor2 (highlighted with a red box), Consolidate Expenses, and Consolidate Capital. An arrow points from this task to the main content area. The main content area is titled 'Consolidation' and contains a form with the following fields:

Selected Year:	[Total Year 2013]
Cost Center:	TTCC Total Cost Centers - Reporting; ...
Project:	No Asset Type; TOTCAPPROJ
Currency:	USD

Below the form is a 'Consolidate' button with a circular arrow icon. An arrow points to this button.



PlanIT Review

Capital Entry

- Click on the O&M and Capital Budget category. Then click on the plus sign (+) next to “Capital Budget” to expand the choices.
- Next, click on Labor Assignment

The screenshot shows the INFOR Performance Management web application. The top navigation bar includes tabs for INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD (which is highlighted), REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. On the left, a tree view under 'O&M & Capital Bud' lists several options: Budget Data Entry Welcome (selected), Consolidate Labor2, Consolidate Expenses, Consolidate Capital, O&M Expense Budget, Capital Budget, Labor Assignment, Growth Projects, System Integrity Projects, Pipeline Integrity Management Projects, System Improvement Projects, Public Improvement Projects, Equipment Projects, Structures Projects, Vehicle Projects, and Information Technology Projects. An arrow points from the 'Labor Assignment' option in the tree to the main content area. The main content area features a large heading 'Welcome to Data Entry for O&M and Capital' with an arrow pointing to it. Below the heading, it says 'Please choose one of the following from the menu on the left:' followed by two paragraphs: 'O&M Expense Budget: Here you can budget the O&M expenses for your cost center. Please choose' and 'Capital Budget: Here you can budget the costs and provide metrics associated with capital projects.'



PlanIT Review

Capital Entry – Labor Assignment

- You **MUST** select your Rate Jurisdiction/Service Area for Capital Projects.
- In the gray area of this spreadsheet you will find your direct capital labor dollars by month that you budgeted in labor budget.
- Notice that there is a white data entry line titled **Labor Transferred to Other Cost Centers**.

INFORMA Performance Management

CONTROLLER | TASKS | LABOR BUDGET | LABOR ALLOCATION | **O&M & CAPITAL** | REVIEWS & APPROVAL | FINAL | FAQ/HELP | LOGOFF

Select an Action...

O&M & Capital Bud:

- Budget Data Entry Welcome
- Consolidate Labor?
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
 - O&M Expense Data Entry Form
 - Below the Line Exp Data Entry Form
- Capital Budget
 - Labor Assignment
 - MidTex Allocation
 - Growth Projects
 - System Integrity Projects

Labor Assignment

	DEMO CO/CS Div Demo Cost Center				DEMO Default Service Area				
	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr FY2010	May
Total Cost Center Direct Labor	3,713	104	99	189	199	284	436	417	398
Labor Transferred to Other Cost Centers									
Total Assigned to Projects									
Unassigned Labor									
Total Capital Projects									
GR Specific Project 1									



PlanIT Review

Capital Entry - Labor Transfers to Other Cost Centers

▪ If you plan to send employees to other cost centers to work on capital projects, you need to key the total dollar by month you expect to transfer. This amount must be keyed in as a negative. You will need to coordinate with the cost center supervisor where these employees will be working so that he/she budgets a corresponding “transferred in” monthly amount in the appropriate project in his/her cost center.

INFOR Performance Management

CONTROLLER | TASKS | LABOR BUDGET | LABOR ALLOCATION | **O&M & CAPITAL** | REVIEWS & APPROVAL | FINAL | FAQ/HELP | LOGOFF

Select an Action...

O&M & Capital Bud

- Budget Data Entry Welcome
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
 - O&M Expense Data Entry Form
 - Below the Line Exp Data Entry Form
- Capital Budget
 - Labor Assignment**
 - MidTex Allocation
 - Growth Projects

Labor Assignment

	DEMO CO/CS Dev Demo Cost Center				EFDDVS Default Service Area				
	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr FY2010	May
Total Cost Center Direct Labor	3,713	104	99	109	199	284	436	417	398
Labor Transferred to Other Cost Centers		(30)	(59)	(78)					
Total Assigned to Projects									
Unassigned Labor									
Total Capital Projects									



PlanIT Review

Capital Entry - Labor Transfers to Other Cost Centers (cont.)

- When finished, save the data by clicking on the save data icon at the top of the screen.
 - Click the labor assignment calculation.
 - Click the refresh icon to see updated unassigned labor amounts.
- If you do not have any transferred-out labor, there is no need to save.

INFOR Performance Management

CONTROLLER | TASKS | LABOR BUDGET | LABOR ALLOCATION | **O&M & CAPITAL** | REVIEWS & APPROVAL | FINAL | FAQ/HELP | LOGOFF

Select an Action... [Icons]

O&M & Capital Bud

- Budget Data Entry Welcome
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
 - O&M Expense Data Entry Form
 - Below the Line Exp Data Entry Form
- Capital Budget
 - Labor Assignment
 - MidTex Allocation
 - Growth Projects

Labor Assignment

	DEMO CO/KS Div Demo Cost Center				DFDVS Default Service Area					
	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2010	Feb FY2010	Mar FY2010	Apr FY2010	May	
Total Cost Center Direct Labor	3,713	104	99	109	199	284	436	417	398	
Labor Transferred to Other Cost Centers		(38)	(50)	(70)						
Total Assigned to Projects										
Unassigned Labor										
Total Capital Projects										



PlanIT Review

Capital Entry - Labor Transfers to Other Cost Centers (cont.)

- The remaining amounts by month on the unassigned labor line are the labor dollars you must now assign to your capital projects. Make note of the amounts by month.
- To see how much you have left, periodically, you may select the **Save, Labor Assignment Calculation, and Refresh** icons.
- The second column is titled "Name". This is the project name that you have or will assign to the particular Project. If you have not entered Projects, then this column will be blank. Once you budget projects and assign them names, this column will be populated.
- The Unassigned Labor line will recalculate. If you still have a balance, then you must either:
 - a) Change the amount of an existing project or
 - b) Add amounts to additional projects.



PlanIT Review

Capital Entry - Budgeting Projects

- In the menu section under capital budget all of the budget categories are listed.
- The process for entering the budget for each category is the same.
- The only difference is what type of units you will enter into the metrics section.
- If you have a carryover project from FY17, please enter the related CB number in this field. Otherwise, please leave this field blank and a new CB number will be automatically assigned by Plant Accounting after the budget process is complete.

The screenshot displays the PlanIT software interface for budgeting projects. On the left, a navigation tree lists various budget categories under 'O&M & Capital Bud', including 'Growth Projects'. A red arrow points from this menu item to the 'CB Number' field in the main form. The form, titled 'Growth Capital Budget Data Entry', includes several input fields: 'CB Number' (with a note '(For existing Power Plant projects only)'), 'Forecaster' (a dropdown menu labeled 'Select a Forecaster' and '(Required)'), 'Activity Code' (a dropdown menu labeled '0000-Other Activity Code' and '(Select a valid Activity Code or leave at 0000 if none in list)'), 'In Service Date' (a dropdown menu labeled '9/30/2015' and '(Select the In Service Date for this project)'), 'Project Name', and 'Project Description'. At the top of the form, there are buttons for 'Unsubmitted', 'ZZZZ No Access', 'DFDIVS Default Servc', and 'Total Growth Projects'. The interface also shows a top navigation bar with tabs for 'INFO', 'REVIEWS & APPROVAL', 'FINAL', 'FAQ/HELP', and 'LOGOFF'.



PlanIT Review

Capital Entry - Budgeting Projects

New This Year:

- You must select a “Forecaster” from the drop down list for each project. (This information will be used to populate the Forecast grid for FY18 capital forecasting).
- If a project is associated with specific program (i.e. SSIP, GSRS), please select that Activity Code from the drop down list. Otherwise, leave the field populated with the default of “0000-Other Activity Code”.
- Please select the estimated In Service date from the drop down list.

Growth Capital Budget Data Entry

Unsubmitted

3038 CO/KS Div Salida	034DIV Northwest & C	GR Specific Project 1
-----------------------	----------------------	-----------------------

CB Number (For existing Power Plant projects only)

Forecaster (Required)

Activity Code (Select a valid Activity Code or leave at 0000 if none in list)

In Service Date (Select the In Service Date for this project)

Project Name

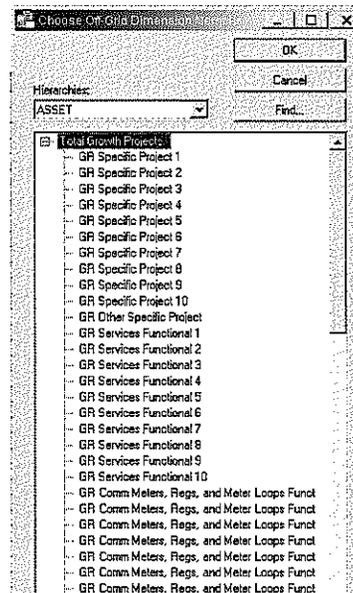
Project Description

PlanIT Review



Capital Entry - Budgeting Projects (cont.)

- When you click the total growth projects button, the following window will appear.
- If you carryover functional projects, they will be listed with the specific names. To budget dollars for these activities just click on the appropriate one.
- If you need more projects than what are listed for the project category, you can request that more be added by the Budget and Planning Department.





PlanIT Review

Capital Entry - Budgeting Projects (cont.)

- After choosing any of the projects, your spreadsheet will change into data entry format with white lines available for your dollars by month.
- The **Direct Capital Labor** dollars will be pre-populated if you entered it in via the **Labor Assignment** view.
- Give your specific project a **Name** and **Description**. This will help to identify the project. This description can be as long or short as you want, but should give enough information to justify the project.

The screenshot displays the 'Growth Capital Budget Data Entry' form within the PlanIT application. The interface includes a top navigation bar with tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, **TEAM CAPITAL BUDG**, REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. A sidebar on the left contains a tree view of project categories, with 'Growth Projects' selected. The main form area is titled 'Growth Capital Budget Data Entry' and features an 'Unsubmitted' checkbox. Below this, there are three tabs: 'DEMO CO/KS Div Dem', 'Dr/DIV: Default-Servic', and 'GR Specific Project-1'. The form fields are as follows:

- CB Number**: [] (For existing PowerPlant projects only)
- Forecaster**: [Select a Forecaster] (Required)
- Activity Code**: [0000-Other Activity Code] (Select a valid Activity Code or leave at 0000 if none in list)
- In Service Date**: [9/30/2015] (Select the In Service Date for this project)
- Project Name**: [Test Project for Training]
- Project Description**: [Go over how to enter a project in PlanIT]

Arrows indicate that the labels 'Project Name' and 'Project Description' point to their respective input fields.



PlanIT Review

Capital Entry - Budgeting Projects (cont.)

- If you will be using employees from another cost center on this project, key their labor dollars by month on the **Labor Transferred In** line. (Be sure to coordinate this with the supervisor from their cost center so that they will budget labor transferred out.)

	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013
Direct Capital Labor	2,600	400	500	800	300	300	300	
Labor Transferred In #1	3,000	3,000						
<i>Cost Center #1</i>		3006						
Labor Transferred In #2	3,000		3,000					
<i>Cost Center #2</i>		3009						

- Please make sure that you enter the cost center from which the labor is being transferred in.
- You can only enter the cost center in the "Oct FY2018" column.



PlanIT Review

Capital Entry - Budgeting Projects (cont.)

- Key all other direct labor amounts on the appropriate lines as well as any contract labor, materials without stores overhead (this would be any non-inventory materials), materials with stores overhead (this would be any inventory materials from McJunkin), other expenditures (permits, equipment rental, etc.), AIC/Reimbursements.
- The AIC/Reimbursements must be a negative number.

	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013
Payroll Tax								
Contractor Labor		10,000	20,000	15,000	10,000	10,000	30,000	
Materials - without stores		2,000	5,000	4,000	3,200	2,000	2,000	
Materials - with stores		2,000	8,000	3,000	3,200	2,000	2,000	
Direct Rent								
Direct Utilities								
Direct Transportation								
Direct Telecom								
Direct Heavy Equipment								
Stores Overhead								
Expense Reports - Direct								
Other Expenditures								
Gross Direct Capital								
AIC/Reimbursements				(50,000)		(300,000)		
Salvage								
Total Direct Capital								

AIC must be negative numbers.



PlanIT Review

Capital Entry - Budgeting Projects (cont.)

- Enter all your **Metrics** for the Project in the **Oct** column only.
- Enter the appropriate metrics for this project by clicking into the appropriate field and keying the number.
- Please pay attention to whether the metric needed is the number of units or the number of feet.

Metrics - Enter Data into Oct Column								
	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013
Meters								
Meter Loops								
Feet of 2 Main		60						
Feet of 4 Main		30						
Feet of 6 Main		50						
Feet of 8 Main								
Feet of 10 Main								
Feet of 12 Main								
Wells								
Power Plants								
Interconnects								
Regulators								
Regulator Stations								
APM ROE								

PlanIT Review



Capital Entry - Budgeting Projects (cont.)

- Once all projects have been entered, a consolidation must be run. Under the O&M and Capital Budget topic, select the “Consolidate Capital” topic.
- Select your Cost Center(s). You may select more than one Cost Center.
- Make sure the year is set to FY 2018 (it should default to this).
- Click on the “Consolidate” button

The screenshot displays the 'Consolidation' screen in the PlanIT software. The left-hand navigation pane shows a tree structure under 'O&M & Capital Bud', with 'Consolidate Capital' selected. The main window contains the following fields and values:

Start:	Total Year FY2013
End:	Total Year FY2013
Schedules:	CB - Capital O&M Projects CB - Allocate OH to Projects
Cost Center:	DEMO CO/5 Div Demo Cost Center, ZZZZ No Access
Version:	Working Budget
Service Area:	ATMOS/ Atmos Consolidated Service Area, ...
Class:	Not Class Specific
Project:	No Asset Type, Total Capital Projects
Currency:	USD
Exchange Rate Set:	RateSec 1
Compute:	<input type="checkbox"/> YTD

At the bottom right, there is a 'Consolidate' button with a circular arrow icon.

PlanIT Review



O&M Entry

- Click on the O&M and Capital Budget category, then Click on the plus sign (+) next to O&M Expense Budget to expand the choices.
- Click on "O&M Expense Data Entry Form".

The screenshot shows a web application interface with a navigation bar at the top containing the following tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD (highlighted), REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. Below the navigation bar is a left-hand menu titled "O&M & Capital Bud" with the following items: Budget Data Entry Welcome, Consolidate Labor2, Consolidate Expenses, Consolidate Capital, O&M Expense Budget (expanded), O&M Expense Data Entry Form (highlighted with an arrow), Below the Line Exp Data Entr, and Capital Budget. The main content area displays the heading "Welcome to Data Entry for O&M and Capital" and the instruction "Please choose one of the following from the menu on the left." Below this, there are two paragraphs: "O&M Expense Budget: Here you can budget the O&M expenses for your cost center. Please choose the screen for your appropriate division." and "Capital Budget: Here you can budget the costs and provide metrics associated with capital projects."



PlanIT Review

O&M Entry – Entering Expenses

- If you have multiple cost centers, click on the division button and choose your cost center from the drop down list.

This page writes data to the database for the Approval process.

Unsubmitted

C&D Colorado/Kansas Division

	Total Year FY2010	Oct. FY2010	Net
Non-project Labor - 01000			
Capital Labor - 01001			
Capital Labor Contra - 01002			
Deferred Project Labor - 01003			
Deferred Project Labor Contra - 01004			
Expense Labor Transfer In - 01013			
Expense Labor Transfer Out - 01014			



PlanIT Review

O&M Entry – Entering Expenses

- Click anywhere on the spreadsheet to make it active. Use the scroll keys to move around the spreadsheet.
- Gray lines represent totals or budget lines that will be automatically filled with numbers (ex. Labor and benefits). Nothing can be keyed in these fields.
- Only lines in white can be budgeted. Type the numbers you wish to budget by month on the appropriate sub-account line.
- When you are finished keying your budget, click on the “save work in progress” button the top right of the screen.

The screenshot displays the 'O&M & CAPITAL BUDGET' screen in the INFOR Performance Management system. The interface includes a navigation menu on the left with options like 'Budget Data Entry Welcome', 'Consolidate Labor?', 'Consolidate Expenses', 'Consolidate Capital', 'O&M Expense Budget', 'O&M Expense Data Entry Form', 'Below the Line Exp Data Entry Form', 'Capital Budget', 'Labor Assignment', 'MidTex Allocation', 'Growth Projects', 'System Integrity Projects', 'Pipeline Integrity Management Projects', and 'System Improvement Projects'. The main area shows a table with columns for 'Total Year FY2010', 'Oct FY2010', 'Nov FY2010', 'Dec FY2010', 'Jan FY2011', and 'Feb FY2011'. The table contains data for 'Non-project Labor - 01000', 'Capital Labor - 01001', 'Capital Labor Contra - 01002', 'Deferred Project Labor - 01003', and 'Deferred Project Labor Contra - 01004'. A 'Save Work in Progress' button is circled in the top right corner.

	Total Year FY2010	Oct FY2010	Nov FY2010	Dec FY2010	Jan FY2011	Feb FY2011
Non-project Labor - 01000	12,350	1,042	994	1,009	994	947
Capital Labor - 01001						
Capital Labor Contra - 01002						
Deferred Project Labor - 01003						
Deferred Project Labor Contra - 01004						
Expense Labor - 01005						



PlanIT Review

O&M Entry – Consolidating Expenses

- After you have finished keying your O&M budget, you will need to consolidate.
- Choose Consolidate Expenses from the menu.

The screenshot displays the INFOR Performance Management web application. At the top, there is a navigation bar with tabs: INFO, TASKS, SALARY BUDGET, LABOR ALLOCATION, O&M & CAPITAL BUD, REVIEWS & APPROVAL, FINAL, FAQ/HELP, and LOGOFF. The 'TASKS' tab is selected. On the left side, a 'Tasks' menu is visible with the following items: Summary of Tasks, Guidelines, Contacts, Consolidate Labor2, Consolidate Expenses (highlighted with a red arrow), and Consolidate Capital. The main content area is titled 'CONSOLIDATION' and contains a form with the following fields:

Start:	Total Year FY2012
End:	Total Year FY2012
Schedules:	Cost Center Expenses <input type="button" value="Reorder..."/>
Cost Center:	1910 SS Corporate Overhead Capitalized; ...
Version:	Working Budget
Service Area:	ATMSRV Atmos Consolidated Service Area; ...
Class:	Total Consolidated Class
Project:	No Asset Type
Currency:	USD
Exchange Rate Set:	RateSet 1
Compute:	<input type="checkbox"/> YTD

At the bottom of the form, there is a 'Consolidate' button with a circular arrow icon.



PlanIT Review

O&M Entry – Consolidating Expenses

- Make sure your start and end period are Total Year FY2018 (they are defaulted to this).
- Click on the “Cost Center :” link and choose your cost center (or multiple cost centers if you have more than one).
- The schedule should be Cost Center Expenses.
- Click on Consolidate.
- You are ready to review your budget and submit for approval.

INFOR Performance Management

INFO TASKS SALARY BUDGET LABOR ALLOCATION O&M & CAPITAL BUD REVIEWS & APPROVAL FINAL FAQ/HELP LOGOFF

Tasks

- Summary of Tasks
- Guidelines
- Contacts
- Consolidate Labor2
- Consolidate Expenses**
- Consolidate Capital

CONSOLIDATION

Start:	Total Year FY2012
End:	Total Year FY2012
Schedules:	Cost Center Expenses
	Reorder
<u>Cost Center:</u>	1910 SS Corporate Overhead Capitalized; ...
<u>Version:</u>	Working Budget
<u>Service Area:</u>	ATMSRV Atmos Consolidated Service Area; ...
<u>Class:</u>	Total Consolidated Class
<u>Project:</u>	No Asset Type
<u>Currency:</u>	USD
<u>Exchange Rate Set:</u>	RateSet 1
Compute:	<input type="checkbox"/> YTD

Consolidate

PlanIT Review



Reviews & Approval – Labor Reviews

- To access the reviews, click on the “Reviews & Approval” category at the top of the screen, and select the review report you would like to see.
- **Salary & Benefits** – located under the O&M Reviews, this report summarizes the total dollars allocated to expense, capital, and other balance sheet accounts in the Labor Budget. If any labor amount was not allocated appropriately (ie., so that the total allocation = 1, or 100%), you will see a red-highlighted amount on the “Salary over/under budgeted due to improper cap/exp alloc.”

INFORM Performance Management

1 INFO TASKS SALARY BUDGET LABOR ALLOCATION O&M & CAPITAL BUD REVIEWS & APPROVAL FINAL FAQ/HELP LOGOFF

Reviews & Approval

- Reviews & Approval Welcome
- Status for Daily Consolidation
- Labor Reviews
 - Salary Check Overview
 - Salary and Benefits**
 - Salary and Benefits by Month
 - O&M Reviews
 - Capital Reviews

Cost Center			
TTCC Total Cost Centers - Reporting			
	Working Budget	FY13 BU 5th Pass xx/xx/12	Var3
Salary - Expense	282,983,774		282,983,774
Salary - Direct Capital	43,030		43,030
Salary - Overhead			0
Salary - Other Balance Sheet			0
Salary - Merchandising			0
Total Salaries	\$283,006,804		\$283,006,804
Benefits - Expense			0
Benefits - Capitalized			0
Benefits - Merchandising			0
Total Benefits			\$0
Total Salaries & Benefits	\$283,006,804		\$283,006,804
Salary Check Amount	\$283,006,804		\$283,006,804
Salary over/(under)-budgeted due to improper cap/exp alloc	0		0
% Expensed Labor	99.9848%		99.9848%
% Capital Labor	0.0152%		0.0152%
% Merchandising Labor			0.0000%
Headcount	4,802		4,802
FTE	4,802		4,802



PlanIT Review

Reviews & Approval – O&M Reviews

- Located under **O&M Reviews**, there are several reports available: Budget Detail, Budget Detail by Month, Budget v. Budget, Budget v. Act+Bud, and Below the line Detail.
- The Actual + Budget consists of year-to-date actuals, plus budget for the remaining months. Note that the categories can be expanded to show more detail by double-clicking on the line description to be expanded. Similarly, double clicking on the Year column heading expands the time-frame to show the individual months.

The screenshot shows the INFOR Performance Management interface. The left-hand navigation pane is expanded to 'Reviews & Approval', with 'O&M Reviews' selected. An arrow points to the '2013 Budget v. 2012 Budget' option. The main window displays a report titled '2012 Budget vs 2011 Budget' for '3143 CO/KS Div Olathe C&M'. The report compares 2012 expenses with the total for FY2013 across various categories.

	2012	Total Year FY2013
Labor	\$1,761,769	\$3,435,745
Benefits	\$667,710	
Materials & Supplies	\$152,340	
Vehicles & Equip	\$433,824	
Print & Postages	\$18,000	
Insurance		
Marketing		
Employee Welfare	\$48,592	
Information Technologies		
Rent, Maint., & Utilities	\$295,351	
Directors & Shareholders & PR	\$2,400	
Telecom		
Travel & Entertainment	\$80,700	
Dues & Donations	\$1,500	
Training	\$2,500	
Outside Services	\$37,400	
Provision for Bad Debt		
Miscellaneous	\$7,800	
Total O&M Expenses Before Allocations	\$3,509,886	\$3,435,745
Expense Billings		
O&M - Total Operation & Maintenance Expense	\$3,509,886	\$3,435,745

PlanIT Review



Reviews & Approval – Capital Reviews

Capital Reviews – several capital reviews are provided, each with a different lay out. Simply browse through these reviews to see which report gives you the best information. If you would like to see a report in a different way, contact a member of the Planning Team, and we will create it.

- Choose the desired Cost Center(s) by double clicking in the first column.
- Choose the desired Project(s) by double clicking in the second column.
- Choose the desired line items by double clicking on the row header.
- (Below is how the “Capital Report by Cost Element” review looks.)

INTEGR Performance Management

INFO TASKS SALARY BUDGET LABOR ALLOCATION O&M & CAPITAL BUD FINAL FAQ/HELP LOGOFF

Reviews & Approval

- [-] Reviews & Approval Welcome
- [-] Status for Daily Consolidation
- [-] Labor Reviews
- [-] O&M Reviews
- [-] Capital Reviews
 - [-] Unassigned Labor Overview
 - [-] Unassigned Labor by Cost Ctr
 - [-] Capital Report by Budget Category
 - [-] **Capital Report by Cost Element**
 - [-] Capital Report by Expenditure Detail
 - [-] Capital Report by Operations Rollup

Version	Cost Center					Project					ATMSRV Atmos Consolidated Service Area			
	Working Budget	TTCC Total Cost Centers - Reporting					Total Capital Projects					Service Area		
	Total Year FY2012	Total Year FY2013	Oct FY2013	Nov FY2013	Dec FY2013	Jan FY2013	Feb FY2013	Mar FY2013	Apr FY2013	May FY2013	Jun FY2013	Jul FY2013	Aug FY2013	Sep FY2013
Total Direct Capital Labor	73,810,295	1,496,010	151,010	426,000	110,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Benefits	31,608,126													
Payroll Tax	6,904,824	119,681	12,081	34,000	8,800	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
Contractor Labor	248,119,904	390,000			118,857	146,567	116,688							
Materials - without stores	54,649,661	81,810,000	1,170,000	60,090,000	100,000		260,000							
Materials - with stores	29,986,623	50,070,000	50,050,000	10,000	10,000									
Stores Overhead	2,992,849													
IT Hardware Purchases	11,315,116	30,180	560	6,540	10,000	6,540	6,540							
IT Software Purchases	3,004,590	20,000			20,000									
IT Other Purchases	4,546,828													
Vehicles	2,302,100													
Environment	7,419,201	950,000	850,000		100,000									



PlanIT Review

Exporting Data to Excel

- You may want to export data to Excel for further analysis.
- To do this, select "Excel Report" from the drop down list in the upper right hand corner of a screen.

INFOR Performance Management

4 INFO TASKS SALARY BUDGET LABOR ALLOCATION O&M & CAPITAL BUD REVIEWS & APPROVAL FINAL FAQ/HELP LOGOFF

O&M & Capital Bud

- Budget Data Entry Welcome
- Consolidate Labor2
- Consolidate Expenses
- Consolidate Capital
- O&M Expense Budget
 - O&M Expense Data Entry Form
 - Below the Line Exp Data Entry Form
- Capital Budget
 - Labor Assignment
 - Growth Projects**
 - System Integrity Projects
 - Pipeline Integrity Management Projects
 - System Improvement Projects
 - Public Improvement Projects
 - Equipment Projects
 - Structures Projects
 - Vehicle Projects
 - Information Technology Projects

Growth Capital Budget Data Ent

Unsubmitted

3034 CO/KS Div Greel 033DIV Northeast Colo GR Specific

CB Number

Project Name

Project Description

	Total
Direct Capital Labor	
Labor Transferred In #1	
Cost Center #1	

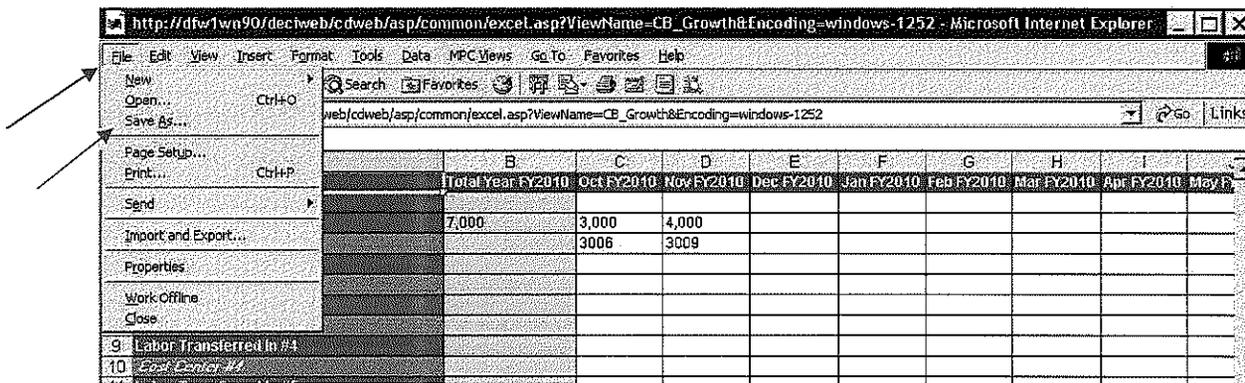
Select an Action...
 Select an Action...
 Worksheet
 Excel Report
 Annotation Report
 Advanced Planning



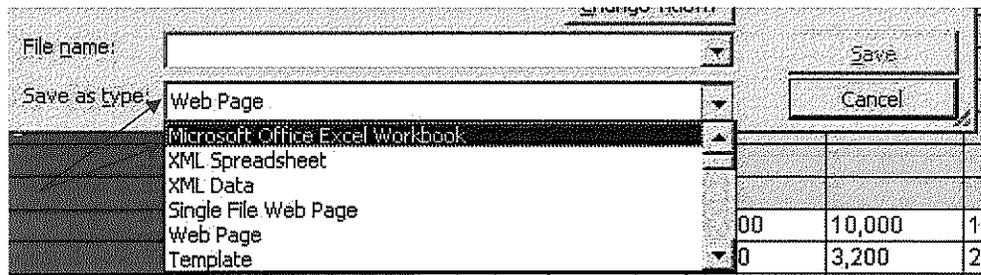
PlanIT Review

Exporting Data to Excel (cont.)

- You will get a HTML version of an Excel file that appears on the screen.
- Just like saving a normal file, click on “File” and then “Save As” and save it on a network drive.



- You will need to change the “Save as type” from “Web Page” to “Microsoft Office Excel Workbook”.





PlanIT Review

Things to Remember...

- Be sure to click the 'LOGOFF' button when done budgeting. Please do not just close Internet Explorer or shut down your computer.
- Please don't forget to apply a labor split to EVERY employee after EVERY event if you are adding a new employee.
- Please Review the Milestones page frequently for Timeline changes.
- On any Review/Report page, click the “refresh”  button to see any updates you have made.

2018 Budget Assumptions - Draft Working Document

Item Description	Notes	Owner	Status	Preliminary Assumptions	Input	emailed	completed
Budget Calendar		Joel Bradshaw	Done	2018 Budget Calendar	Planning		
Budget Meeting Schedule		Joel Bradshaw	Done		Planning		
Benefits & Worker's Comp	Workers Comp	Kim Pettineo (formally Kim Smith)	Done	FY18 Workers' Comp Budget.xlsx	Planning		
Budget Item Pricing	All Procurement Files are located in Procurement	Robert Fossett		http://myatmosphere.atmosenergy.com/departments/procurement/docs	BU		
COLI - Company Owned Life Insurance for Non-Qualified Retirement Plans	SS, LA, Mid-States, CofKS Accts - 07487 & 07488	Derek Muncy / Ruth Macgibbon	Done	COLI FY 2018 Budget schedule for Planning - account 9260 07487 07488.xls	BU	7-Jun-17	
Collections (Bad Debt)	Look at tab "9% BD Budget"	Ryan Ginty / Mo	Done	Forward Bad Debt file divisions	BU		
Computer Equipment Price List		Liz Richey	Done	Laptop price - \$2,100 - includes our most expensive laptop, port replicator, monitor, shipping, and tax Desktop price - \$1,400 - includes desktop, monitor, shipping, and tax Standard Software - \$800 - require for any net increase of personal computers / MS Office, CALs, and Symantec SW Surface Pros - \$2,000 - Includes monitor and all accessories	BU	27-Apr-17	27-Apr-17
Contributions	Just a reminder as you are doing your 2017 budgets 1. Do not budget any dollars for United Way. Those dollars are in the shared services budget and then allocated back out to the field. 2. For Energy Assistance budget 1/2 of 1 percent of division of projected income. Please let Dan Alderson know what this number is, as his department should issue all check requests to energy assistance agencies. 3. For general contribution the standard is 1% of projected income.	Junior Aston	Done	Budget guidance = 1.5% of Net Income	BU	7-Jun-17	7-Jun-17
Re-allocation of Lincoln Center Rent	Re-allocate Lincoln Center rent to cost centers to account for re-assignment of space, office moves, etc. Include Cool Springs rent for CC1142 (Rates).	Dean Sanderson / Scott Gooding / Jason Schindler / Joanna Voss / Ivy Mitchell	Done		Planning		
Dallas Sports Tickets	Amortized monthly for 12 months	Rosa Moore	Done	Offline Schedule	Planning		
Depreciation - Direct		Bryan Stroud	On-going		Planning		
Depreciation - SSU	Dan to talk to Chris about doing projection that Schneider needs to complete schedule	Bryan Stroud	On-going		Planning		
Eliminations	Detail of What eliminated. VPs of Finance to indicate what they think should be eliminated	Scott Gooding / Amanda Daugherty	Done	Eliminations APR 17 A GEN b.13 050917.xlsx	Planning	27-Apr-17	2-Jun-17
FAS Deferrals	Attached is a summary extract of the FAS Model, showing the calculation of the FAS deferral budget for 2017. The calculation of the amortization is not shown - only the budgeted amortization by FAS type. If you want to review the amortization, Bryan can provide the model.	Bryan Stroud	Done	2018 FAS deferral budget summary - 6-1-17.xlsx	Planning		
Gas Prices - All Other	The fixed components have been entered for Mid-States, Kentucky, Colorado-Kansas, and Texas. The lines "Basis and Discount", "Base Differential", and "Variable Comm and Fuel" require input from the BU's gas supply personnel.	Don Erickson - email	Done	WDAL01PNCIF000\SHSR_SHARED\Erickson\Gas Cost Forecast	BU		
Insurance - Premium	C&O - Renews July 1st Property - 7 months known Auto - 3 months known Liability - Renews Oct 1st, Increase due to litigation	Derek Boyd / Jeannette Almanza	Done	Offline Schedule	Planning	7-Jun-17	
Interest income/expense, ST, LT	Info from Banks and Street. Risk factors - Market variability & fluctuation	Stroud	On-going		Planning		
Capitalized Interest		Stroud	Done		Planning		
Labor Splits	To assist in budgeting labor splits. This file provides a historical look at rolling 12-month labor splits. The file is derived from the Payroll Costing tables that feed into the General Ledger and Projects.	Ruth MacGibbon	Done	Offline Schedule - Available Upon Request	BU	19-Apr-17	4/20/2017
Leases - Building		Scott Gooding / Joana Voss	Done	Confirm if we need this or not	BU		
Legal - Outside Services	sub account 06121	Natalie Quinn	Done	FY-17 outside legal fees 8-mo act 6-mo prol.xlsx	BU	27-Apr-17	5/30/2017
MIP/VPP	Identify new participants to plan. List out cost center.	Dan Urteaga/Evelyn Upham	Done	Offline Schedule	Planning		
PC MDT Replacement Program		Ron Acker	Done	Consolidated PCs MDTs - Master.xlsx	BU	27-Apr-17	6/7/2017
Political Contributions		Junior Aston	Done	FY 2018 Below the line lobby expenses.xls	BU	27-Apr-17	
Power Plant CB #s	Ask for list from divisions: COKS, MTX & APT	Dan	Done		BU		
Relocation Costs		Reilyn Fletcher	Done	Relocation ESTIMATES.xlsx	BU		
Restricted Stock		Jason Schneider / Dan	Done	Offline Schedule	Planning		
Retirement Costs	Part of Towers Reports	Matt Robbins	Done		Planning		
Sub Accounts that Capitalize	No change from FY14	Yan Wang / Scott Gooding	Done	FY14 Sub account allocation and capitalization.xls	BU		
Service Awards	Change allocation to the service month of the employee.	Tere Schuette / Kim Smith	Done	Service Awards Initial budget 2018 with split.xlsx	BU	22-May-17	
SSU Allocation Basis	Consider revamping the Composite Factor to more accurately reflect actuals. Also, may add a 4th factor for Gas Supply; Using FY 2016 Factors	Chris Roach	Done		Planning		
SSU Cap Rates	This is done via a survey	Chad Pilkington	Done		Planning		
Taxes	Re Calculate FIT	Pace McDonald / Jennifer Story	On-going	Offline Schedule	Planning		
- Income	Will have estimate by June 4, 2010	Brian Conner / Tevyan Friend	Done	Ad Valorem Budget FY 2018 - 6-25-17.xlsx	BU	22-May-17	
- State Gross Receipt					Planning		
- Property	Need to recalculate Payroll Tax rate of 8%				BU	22-May-17	
- Franchise	File Franchise Tax return on 6/15. Will get an assumption out shortly thereafter. Use the FY15 budget in the meantime	Jennifer Story	Done	Franchise Tax Budget To Others.xlsx	BU	22-May-17	
- Payroll					BU	22-May-17	
Vehicles - Leased		Mark Payne	Done	GE Capital Fleet Facts sent every month directly to Finance VPs with information regarding existing vehicles	BU		
Vehicle & Equipment Costs	All Procurement Files are located in Supply Chain Management folder on Atmosphere	Richard Squires	Done	2018_Vehicle_Equipment_Fleet_Projections-Cost.xls	BU		

2018 Budget Assumptions - Enterprise Costs

Item Description	Budgeted By	Input by:
Labor	Payroll File from HR	Planning
Merit Increases	System Calculated	Planning
Benefits (including Medical)	Costs from Robbins/Pettineo to derive rate used in system	Planning
Worker's Comp	Kim Pettineo	Planning
Eliminations	Scott Gooding / Amanda Daughtery	Planning
Insurance - Premium	Derek Boyd / Jeannette Almanza	Planning
Capitalized Interest	Stroud	Planning
Restricted Stock	Jason Schnieder	Planning
Retirement Costs	Matt Robbins	Planning
SSU Allocation Basis	Chris Roach	Planning
SSU Cap Rates	Chad Pilkington	Planning
MIP/VPP	Dan Urteaga/Evelyn Upham	Planning
Re-allocation of Lincoln Center Rent	Dean Sanderson / Scott Gooding / Jason Schnieder / Joanna Voss / Ivy Mitchell	Planning
Dallas Sports Tickets	Rosa Moore	Planning
Depreciation - Direct	Bryan Stroud	Planning
Depreciation - SSU	Bryan Stroud	Planning
Interest income/expense, ST, LT	Stroud	Planning
SERP - Rabbi Trust	Derek Muncy / Ruth Macgibbon	Planning
Taxes - Income	Pace McDonald / Jennifer Story	Planning
Taxes - Payroll	Planning	Planning
Budget Item Pricing	Robert Fossett	BU
Computer Equipment Price List	Liz Richey	BU
Contributions	Junior Aston	BU
Labor Splits	Paul Watkins	BU
PC MDT Replacement Program	Ron Acker	BU
Power Plant CB #s	Dan	BU
Relocation Costs	Ralyn Fletcher	BU
Service Awards	Tere Schuette / Kim Smith	BU
Vehicles - Leased	Mark Payne	BU
Vehicle & Equipment Costs	Richard Squires	BU
Taxes - Ad Valorem Property	Brian Conner / Tevyan Friend	Planning
COLI - Company Owned Life Insurance for Non-Qualified Retirement Plans	Derek Muncy / Ruth Macgibbon	BU
Collections (Bad Debt)	Thomas Gilbert / James Keith	BU
Leases - Building	Scott Gooding / Joana Voss	BU
Legal - Outside Services	Natalie Quinn	BU
Political Contributions	Junior Aston	BU
Sub Accounts that Capitalize	Yan Wang / Scott Gooding	BU
Taxes - Franchise	Jennifer Story	BU
Gas Prices - All Other	Matt Davidson / Lorie Aguilera / Fred Monger	BU

2018 BUDGET CALENDAR OF EVENTS - Tentative and Preliminary

CASE NO. 2017-00349
ATTACHMENT 3
TO STAFF DR NO. 1-09

Event		Responsible	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Deliverables
1	(1) Reforecast '2017 (2) Prepare '2018 Margin Models (3) Forecast '2018-2022	Planning/Division Finance & Rates VPs	1-28	1-31	1-28						Update 3-5 year regulatory forecast and timelines by jurisdiction
2	Pre-Budget Meeting with Division Finance	Planning & Division Finance		28-29							Review key budget issues and assumptions
3	2nd Qtr QPR	All			26						
4	Develop 2018 Company Targets	Exec Mgmt/Planning		9-31	1-30						Based on Updated 2017 Forecast for Operations & SSU
5	Gather & Input Budget Assumptions	Planning/SSU, etc.			13th	6th					Meet with Budgetholders to discuss and gather FY 2018 Budget Assumptions
6	Distribute Budget Targets	Exec Mgmt/Field/Planning				Mid-May					Distribute BU Jurisdictional Spending Targets for Capital and O&M
7	SSU Kickoff (System open for SSU)	SSU/Planning				30					Budget System Available for Data Entry by SSU Departments. "Soft" Open Date for Field Data Entry
8	Budget System Open for Field Data Entry	All				30					Budget System formally Available for BU Data Entry
9	Initial Draft - SSU Budgets due	SSU's					15				Initial draft due to support BU budget rollups
10	Final Draft - SSU Budgets due	SSU's					22				Final SSU Budgets Due
11	Draft of BU Budgets Due	BU Officers					29				2018 O&M and Capital Budgets; Income Statement Budget. Version to be presented to Management Committee during Budget Review
12	SSU Budget Reviews in Dallas	Exec Mgmt/Dept VPs/Planning						11			Management Committee Review of 2018 SSU Departmental Budgets
13	Operations Budget Reviews in Dallas	Exec Mgmt, Planning						12			Review of Business Unit FY 2018 Capital and Operating Budgets
14	BU Budget Reviews in Dallas (Only as Needed)	BU Officers/Planning/Mgmt Committee						13			Follow up meetings with Executive Management in AM if needed
15	Final Version of Operating Budgets	Finance VP's						27			Final budget in system achieving Management Committee budget review directives; Basis for Management Committee Sept. Board Presentation. Includes 2018 Annual Budget and 5 Year Plan.
16	Review Board Package and Support	CFO, Mgmt. Comm., VP Strat Planning, Planning Group							14-31		Preparation review of Board package and supporting documentation
17	Send Final Board Package to BOD	Planning/CFO/Corp Secretary								11	
18	Present Budget & Plan to the Board of Directors	Exec Mgmt/Atmos BOD								19-23	Board Approval of FY 2018 Capital and Operating Budgets
19	Measurement Date - FAS 87 & 106	Towers Perrin/Human Resources								TBD	Other benefits expense assumptions received prior to budget

Atmos Energy Shared Services



Fiscal 2018 Budget Shared Services Budget Guidelines



General Approach to 2018 Shared Services Budgets

- Minimize Costs that Must Be Recovered by the Business Units
- Set & Achieve Specific Departmental Targets
- Segregate Controllable, Departmental Costs from Enterprise Costs
- Understand Assumptions and Trade-offs on Enterprise Costs
- Aggressively Manage Outside Service, T&E and Labor Costs

2018 Departmental Budget Guidelines



- Spending targets will be given to each major Shared Service department
- Each department will be asked to prepare a budget that achieves the target
- Departments achieving the target will not be required to present their budget on July 11th unless there are specific budget issues or new headcount requests that it would like to discuss with Management Committee
- During budget reviews, departments heads should document the risks associated with staying within the given target (i.e. impact on service levels and quality)
- Baseline for labor and benefit expenses will be the 2017 budget with an allowance for merit increases & projected inflation in benefits.
- However, increased salary and benefit costs associated with **unbudgeted** head count increases, out of cycle salary increases and/or promotions in 2017 will not be included when calculating the departmental inflation allowance.

Budget Guidelines – Salary & Headcount



- Merit budget of 3.0%
- Departmental budgeters should **NOT** budget any incremental headcount increases in the first pass of the 2018 budget
- This guidance does not apply to vacancies in the process of rehire
- Planning has pre-loaded current employees as of May 15th
- Planning will load authorized, open positions from Taleo
- Requests for incremental headcount should will be presented to management as part of the July budget reviews (July 11-12)
- Headcount increases that were approved during budget reviews will be added to the budget during the subsequent pass
- **Overall departmental budgets should be achieved in the first pass**
- During budget reviews, challenges with achieving the target should be reviewed with Management Committee for further consideration.

Budget Guidelines – Outside Labor & Services



- Swaps of internal for external labor will require a separate costs analysis demonstrating a net neutral cost or net cost savings
- External contract labor will be supported by standard schedules detailing out total internal and external FTEs and the related costs
- Other outside service costs will require completion of a standard schedule that detail the vendors, expense purpose and expense amount. These amounts should tie out to the total amount budgeted in the 2018 budget
- These schedules will be discussed during July reviews by those departments that are presenting

Budget Guidelines – Input Responsibility



Business Planning will Budget

- ✓ Bonus/Retirement Costs
- ✓ Building Lease/Rent

- ✓ Rabbi Trust/COLI
- ✓ Restricted Stock
- ✓ Variable Pay Plan

- Human Resources will budget Educational Assistance & Service Awards
- All software maintenance costs & telecom costs should be budgeted by IT (cell phones should be budgeted by each department)
- An FAQ detailing budget input responsibility is available on the PlanIt website

Enterprise/Non-Departmental Costs



Budgeting of Enterprise/Non-Departmental costs will be the responsibility of selected budget holders who are subject matter experts in those areas. These include:

Audit & Tax Fees	Thomas/McDonald
Bank Service Fees	Cash
Benefits	Robbins
Director and Shareholder	Legal/Accounting
Emp. Assistance, Service Awards & Banquet, etc.	Human Resources
Enterprise Training Programs	Martin
Employee Welfare	Robbins
Insurance	Boyd/Legal
Marketing & Communications	Aston
Non-Departmental Telecom	Acker
Rent	Sanderson
Software Maintenance	Acker
Treasury Fees	Meziere/South

Enterprise/Specialty Costs



- These budget holders are requested to keep expenses flat to prior year budget
- If this is not possible due to the impact of inflationary costs, the budget holder will be asked to bring a detailed schedule showing assumptions used for these costs in the 2016 actual, 2017 budget, 2017 YTD actual and 2017 projection
- Assumptions driving cost inflation should be supported by analysis and data

Capital Budget Guidelines



- All Shared Services IT Capital Projects will be budgeted by IT Department
- IT will coordinate a committee-based IT project identification, review and approval process for IT projects
- Any planned capitalization of departmental labor should be coordinated with IT and transferred to the IT capital budget

2018 BUDGET CALENDAR OF EVENTS - Tentative and Preliminary

Event	Responsible	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Deliverables
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19 Measurement Date - FAS 87 & 106	Towers Perrin/Human Resources								TBD	Other benefits expense assumptions received prior to budget

Taylor, Brannon C.

From: Densman, Josh
Sent: Monday, September 11, 2017 3:55 PM
To: Taylor, Brannon C.
Subject: FW: Overview for Fiscal 2018 O&M Budget Entry - PlanIt Open to O&M
Attachments: Final FY 2017 Budgeted Labor Splits.xlsx; KMD Actual Labor Splits - June 2016 to May 2017.xlsx

Importance: High

From: Densman, Josh
Sent: Thursday, May 25, 2017 3:54 AM
To: Austin, Ryan <Ryan.Austin@atmosenergy.com>; Dobbs, Jay K. <Kevin.Dobbs@atmosenergy.com>; Ellis, Mike <Mike.Ellis@atmosenergy.com>; Greer, Bill <Bill.Greer@atmosenergy.com>; Martin, Mark A <Mark.Martin@atmosenergy.com>; Napier, Ernie <Ernie.Napier@atmosenergy.com>; Sadler, Wendy <Wendy.Sadler@atmosenergy.com>; KY_MdSt-Div - Supervisors - All <KY_MdSt-Div-Supervisors-All1@atmosenergy.com>; Austin, Ryan <Ryan.Austin@atmosenergy.com>; Benningfield, Ronnie D. <Ronnie.Benningfield@atmosenergy.com>; Bittel, Stephen J. <Steve.Bittel@atmosenergy.com>; Coomes, Kay <Kay.Coomes@atmosenergy.com>; Kester, Richard H. <Richard.Kester@atmosenergy.com>; Manning, Denise D <Denise.Manning@atmosenergy.com>; Owen, Timothy D <Timothy.Owen@atmosenergy.com>; Price, Daniel K. <Dan.Price@atmosenergy.com>; Rice, Craig <craig.rice@atmosenergy.com>; Sanders, Jack <Jack.Sanders@atmosenergy.com>; Smith, Greg W. <Greg.Smith@atmosenergy.com>; Tucker, George B <George.Tucker@atmosenergy.com>; Turner, Wayne <Wayne.Turner@atmosenergy.com>; Watford, Ricky <Ricky.Watford@atmosenergy.com>; Schulz, Stuart P <Stuart.Schulz@atmosenergy.com>
Cc: Wessinger, Marcie L (Marcie.Wessinger@atmosenergy.com) <Marcie.Wessinger@atmosenergy.com>; Hudson, Sidney W. <Sidney.Hudson@atmosenergy.com>
Subject: Overview for Fiscal 2018 O&M Budget Entry - PlanIt Open to O&M
Importance: High

All,

Good morning.

PlanIt is officially open for Fiscal Year 2018 O&M entry. Please have all O&M entries into PlanIt by close of business Friday, June 9th. Here are this year's instructions and guidelines:

O&M Guidelines

1. Labor - As in the past, PlanIt is loaded with the enterprise assumed merit increase. Labor is probably the most challenging aspect of the budget process. We have attached the FY17 budgeted labor splits as a reference and possible starting point for determining your FY18 labor splits. In addition, the second attached excel file contains actual labor splits for the last 12 months (June 2016 to May 2017).

2. Other (non-labor) expenses - Please be as aggressive as possible with other O&M expenses.

- You will find that we have pre-populated most of the non-labor O&M subaccounts.
 - We used the "FY18 O&M Budget Help File" that was sent to each cost center owner two weeks ago to make a first pass at the entry of your O&M. You should notice an attempt to sculpt the expenses for some subaccounts by month provided it made sense to do so. I believe most if not all of you have received an email containing a copy of that first pass of your O&M budget. The email also contained some items to review or enter specific to your cost center.
- Vehicle Lease Payment (subaccount 03002) - Please confirm existing leases and their costs as well as any new ones you plan to obtain in Fiscal 2018. The budget will need to have the new leases layered in and the old ones removed in the appropriate months.
- Building Lease/Rents (subaccount 04581) – We would ask that you do not adjust the pre-populated amounts for the building lease/rents subaccount. Significant review has been done on this subaccount for each cost center. If you feel an adjustment is warranted, please give Marcie, Sid, or myself a call.
- Contract Labor (subaccount 06111) - Please make/keep a detail listing of what constitutes your O&M contract labor (subaccount 06111) budget for FY15. For example, if you budget \$100,000 in 06111, the breakdown may be \$50,000 meter reading, \$20,000 line locating, and \$30,000 ROW clearing. We will need this information on June 9th.
- AMI Tower Rent (subaccount 05351) – Please confirm existing AMI tower leases and their costs as well as any new ones you plan to obtain in Fiscal 2018.

4. Overtime & Standby – We have loaded the dollar amounts for overtime and standby using a combination of FY17 budget and actuals as well as adjusting for the warmer than normal winter experienced this year. No work should be needed on your end.

5. Below the Line Expenses – As with previous years, the Finance Department will handle the entry of below the line expenses.

Capital Guidelines

Capital entry at this moment is not available. The goal is to be up and running by Tuesday, May 30th but no guarantee has been provided. We will let you know when entry is available.

Special thanks to Marcie and Sid for helping pull a lot of this data as well as entering it into PlanIt. Please give us a call if you have questions.

Josh

Taylor, Brannon C.

From: Densman, Josh
Sent: Monday, September 11, 2017 3:55 PM
To: Taylor, Brannon C.
Subject: FW: Overview for Fiscal 2018 Capital Budget Entry - PlanIt Open to CAPITAL
Attachments: Functionals FY18 - Initial Budget Entry.xlsx

Importance: High

From: Densman, Josh
Sent: Wednesday, May 31, 2017 1:36 AM
To: Austin, Ryan <Ryan.Austin@atmosenergy.com>; Dobbs, Jay K. <Kevin.Dobbs@atmosenergy.com>; Ellis, Mike <Mike.Ellis@atmosenergy.com>; Napier, Ernie <Ernie.Napier@atmosenergy.com>; KY_MdSt-Div - Supervisors - All <KY_MdSt-Div-Supervisors-All1@atmosenergy.com>; Benningfield, Ronnie D. <Ronnie.Benningfield@atmosenergy.com>; Kester, Richard H. <Richard.Kester@atmosenergy.com>; Owen, Timothy D <Timothy.Owen@atmosenergy.com>; Rice, Craig <craig.rice@atmosenergy.com>; Smith, Greg W. <Greg.Smith@atmosenergy.com>; Tucker, George B <George.Tucker@atmosenergy.com>; Turner, Wayne <Wayne.Turner@atmosenergy.com>; Watford, Ricky <Ricky.Watford@atmosenergy.com>; Schulz, Stuart P <Stuart.Schulz@atmosenergy.com>; Anderson, Richard (Stacey) <Richard.Anderson@atmosenergy.com>; Bohlen, Silas A <Silas.Bohlen@atmosenergy.com>; Capps, James D. <James.Capps@atmosenergy.com>; Harmon, Wendy <Wendy.Harmon@atmosenergy.com>; Hoit, Jim <Jim.Hoit@atmosenergy.com>; Miller, Walter <Walter.Miller@atmosenergy.com>; Nash, Kenneth W <Kenneth.Nash@atmosenergy.com>; Oost, William B <William.Oost@atmosenergy.com>; Tucker, Eddie A. <Ed.Tucker@atmosenergy.com>; Walker, Jimmy <Jimmy.Walker@atmosenergy.com>; Arnold, Robert <Robert.Arnold@atmosenergy.com>; Chastain, Ryan A <Ryan.Chastain@atmosenergy.com>; Downing, Chase A <Chase.Downing@atmosenergy.com>; Silas A Bohlen (Silas.Bohlen@atmosenergy.com) <Silas.Bohlen@atmosenergy.com>; Swecker, David <David.Swecker@atmosenergy.com>; White, Ryne L <Ryne.White@atmosenergy.com>
Cc: Wessinger, Marcie L (Marcie.Wessinger@atmosenergy.com) <Marcie.Wessinger@atmosenergy.com>; Hudson, Sidney W. <Sidney.Hudson@atmosenergy.com>
Subject: Overview for Fiscal 2018 Capital Budget Entry - PlanIt Open to CAPITAL
Importance: High

All,

Good morning.

PlanIt is now officially open for Fiscal Year 2018 Capital entry. Please have all capital entries into PlanIt by close of business Friday, June 9th. Here are this year's instructions and guidelines:

Capital Guidelines

Please do your very best to budget your capital projects in the months you expect dollars to hit. A more accurate budget as it relates to the timing of spend will translate into easier forecasting.

FY 2018 CapEx Targets (Loaded): \$141,316,000

- 1.) Tennessee: \$52,909,000

- a. \$35,590,000 must be spent October to May
- 2.) Kentucky: \$80,412,000
 - a. PRP - \$44,899,000
- 3.) Virginia: \$7,995,000

1. Budgeting of All Capital Projects:

I believe most recall that the budgeting of all capital projects will initially require you to pick a default cost center, service area, and project number (ex. GR Specific Project 1, Growth Specific Project 2, etc.) before allowing you to enter name, description and dollar amounts. In recent weeks, we have received the mandate to go into more detail on project descriptions when setting up the actual project in ACE/Smallworld/PowerPlant. The same requirements will be applicable to budget entry for FY 2018.

As with the last few budget years, we also have the required fields below when initially setting up the project. All four categories must be entered from the pick lists before the system will allow you to enter costs.

- **Forecaster**
- **Activity Code** - Not all of the activity codes you are custom to seeing are loaded. The main reason for this new field is a desire to easily see the budgeted dollars associated with our pipe replacement programs and wireless meter reading. You will see our 3 KY PRP activity codes. In addition, the WMR activity code is available. For everything else, you will just use the default of "0000-Other Activity Code" if you do not see one that works.
- **Functional / Non-Functional**
- **In Service Date** - This would be the date you expect to place the asset into service.

2. Budgeting of FY '18 Functional Projects (Growth, Non-Growth, & Leak):

We have taken the first step in entering your FY 2018 functional projects. You will notice that one growth functional, one non-growth functional and one leak functional project has already been entered in PlanIt for most operational cost centers. For each of these functionals, we entered dollar amounts based on a review of FY15 actuals, FY16 actuals, and FY17 April forecast. The document used for entry has been attached to this email. Specifically, column O represents the data that was entered into PlanIt for each functional. It is crucial that you review what was entered and make any necessary adjustments based on expected operational philosophy and environment in FY18. Ownership of the functional projects belongs to the cost center owners.

The following naming convention was used when entering the "Project Name" for these functionals.

- cccc.Growth Functional (where cccc = cost center)
- cccc.Non-Growth Functional (where cccc = cost center)
- cccc.Leak Functional (where cccc = cost center)

3. Budgeting of FY '18 Kentucky PRP Capital Projects:

All KY PRP projects should be budgeted under the System Integrity category.

Please use the following naming convention when entering the "Project Name" into PlanIt for non-functional KY PRP projects:

- PRP.cccc.xxxxxx** (where cccc = cost center and xxxxxx = specific project name).
- Examples: PRP.2609.Kirkwood 6, PRP.2636 Allen Street Repl., etc...

Please make sure you select 1 of the 3 KY PRP activity codes (2609, 2610, or 2611) from the drop down box when entering these projects.

4. Budgeting of FY '18 Wireless Metering Reading (WMR) Capital Projects:

Please use the following naming convention when entering the "Project Name" into PlanIt for all WMR capital projects
WMR.cccc.xxxxxx (where cccc = cost center and xxxxxx = specific project name).

Example: WMR.3343.Tower, WMR.3342.Endpoints, etc...

Separate projects need to be budgeted for the purchase of endpoints, antennas, and handheld devices (i.e. please do not setup one big project).

- 1.) Purchase of Endpoints – The purchase of endpoints/ should be budgeted under System Improvement budget category.
- 2.) Purchase of Antennas – The purchase of antennas should be budgeted under System Improvement.
- 3.) Purchase of Handheld Device (Meter Reading Device) – This should be under the Equipment budget category

Please make sure you select the WMR activity code (1472-AMI) from the drop down box when entering these projects.

5. Budgeting of FY '18 Equipment Projects:

You can probably budget most of your expected equipment purchases under one project in PlanIt. Please make sure you detail what you are purchasing in the project description as well as list the unit prices.

Example: 1-Marker Ball Locator \$1,000 * 4-Sensit Gold CGI \$1,631 ea * 4-Line locators \$6,000 ea

In accordance with our Enterprise capitalization policy, any piece of equipment under \$1,000 should be expense not capitalize. We do recommend if you are purchasing something large like a backhoe that you create a separate project for it.