

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-30
Page 1 of 1

REQUEST:

Provide the following expense-account data:

- a. A schedule showing a comparison of the balance in the utility's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in the utility's chart of accounts. See Schedule 30.
- b. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
- c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

RESPONSE:

- a) Please see Attachment 1.
- b) Please see Attachment 2 for a comparison of the O&M expenses for the three most recent calendar years (CY14 - CY16) and the base period.
- c) Please see the direct testimony of Mark A. Martin.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-30_Att1 - Expense Account Balances.xlsx, 54 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-30_Att2 - Expense Account Balances.xlsx, 1 Page.

Respondents: Laura Gillham and Mark Martin

Atmos Energy Corporation, Kentucky
 Comparison of Expense Account Balances
 Variance Sep15-Aug16 vs Sep16-Aug17
 KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1	8140	Storage-Operation supervision and engineering	05010	Office Supplies	-	-	-	-
2	8160	Wells expenses	01008	Expense Labor Accrual	(2,109)	(80)	863	(51)
3	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-
4	8160	Wells expenses	01000	Non-project Labor	2,450	1,095	2,979	2,281
5	8180	Wells expenses	04590	Utilities	-	-	-	-
6	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-
7	8180	Wells expenses	02005	Non-Inventory Supplies	-	-	96	1,425
8	8160	Wells expenses	06111	Contract Labor	-	330	34,109	-
9	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-
10	8170	Lines expenses	01008	Expense Labor Accrual	(1,991)	915	85	(91)
11	8170	Lines expenses	01000	Non-project Labor	201	3,161	2,584	1,885
12	8170	Lines expenses	04590	Utilities	32	224	153	176
13	8170	Lines expenses	02005	Non-Inventory Supplies	-	407	417	1,898
14	8170	Lines expenses	06111	Contract Labor	-	-	-	-
15	8180	Compressor station expenses	01008	Expense Labor Accrual	(927)	245	799	(145)
16	8180	Compressor station expenses	07601	Vehicle Cap Accrual	-	-	-	-
17	8180	Compressor station expenses	04307	Heavy Equipment Capitalized	-	-	-	-
18	8180	Compressor station expenses	04599	Capitalized Utility Costs	(221)	(191)	(162)	(213)
19	8180	Compressor station expenses	01000	Non-project Labor	417	1,049	2,783	1,938
20	8180	Compressor station expenses	04590	Utilities	260	225	190	250
21	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-
22	8180	Compressor station expenses	03003	Capitalized transportation costs	-	-	-	-
23	8180	Compressor station expenses	04302	Heavy Equipment	-	-	-	-
24	8180	Compressor station expenses	02005	Non-Inventory Supplies	1,151	1,617	1,638	582
25	8180	Compressor station expenses	06111	Contract Labor	-	-	-	-
26	8180	Compressor station expenses	03004	Vehicle Expense	-	-	-	-
27	8180	Compressor station fuel and power	04590	Utilities	98	61	-	206
28	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	(176)	74	(74)	65
29	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	-	246	-	131
30	8200	Storage-Measuring and regulating station expenses	04590	Utilities	57	136	102	182
31	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	349	-	-
32	8210	Storage-Purification expenses	01008	Expense Labor Accrual	-	-	85	846
33	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-
34	8210	Storage-Purification expenses	01000	Non-project Labor	-	-	212	1,863
35	8210	Storage-Purification expenses	04590	Utilities	149	117	151	156
36	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-
37	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	-	-	-	-
38	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	-	-	-	-
39	8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	-
40	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-
41	8250	Storage well royalties	07590	Misc General Expense	4	3	-	107
42	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-
43	8250	Storage well royalties	04590	Utilities	100	153	148	641
44	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(6)	(25)	(215)	-
45	8250	Storage well royalties	04581	Building Lease/Rents	15	149	1,656	-
46	8280	Storage-Rents	07499	Misc Employee Welfare Exp	-	-	-	-
47	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	750	9,577
48	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	2,805	2,390	2,270	880
49	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	59	(59)	-
50	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	196	-	-
51	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	458	(26)
52	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-
53	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-
54	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
55	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-
56	8380	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-
57	8380	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-
58	8380	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-
59	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(1,875)	747	1,265	2,486
60	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-
61	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	9,506	7,771	8,990	12,164
62	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	(2)
63	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-
64	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-
65	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	272	-	246	-
66	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-
67	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	81	-	-	-

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88	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	17
89	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	-	-	-	-
70	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	20,000
71	8550	Other fuel & power for compressor stations	04590	Utilities	30	30	30	31
72	8560	Mains expenses	01008	Expense Labor Accrual	(5,790)	2,072	2,626	626
73	8560	Mains expenses	07590	Misc General Expense	-	-	-	-
74	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-
75	8560	Mains expenses	04307	Heavy Equipment Capitalized	-	(1,884)	(740)	(5,418)
76	8560	Mains expenses	04599	Capitalized Utility Costs	(950)	(1,002)	(981)	(1,321)
77	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-
78	8560	Mains expenses	01000	Non-project Labor	16,916	16,303	18,793	16,286
79	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-
80	8560	Mains expenses	04590	Utilities	1,640	1,709	1,769	2,383
81	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-
82	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-
83	8560	Mains expenses	03003	Capitalized transportation costs	(66)	(15)	(1)	(47)
84	8560	Mains expenses	07444	Uniforms Capitalized	-	-	(69)	(254)
85	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-
86	8560	Mains expenses	07443	Uniforms	-	-	533	1,785
87	8560	Mains expenses	02004	Warehouse Loading Charge	(1)	-	-	-
88	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-
89	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	-
90	8560	Mains expenses	04302	Heavy Equipment	-	1,922	756	5,528
91	8560	Mains expenses	02005	Non-inventory Supplies	448	2,129	787	469
92	8560	Mains expenses	06111	Contract Labor	8,670	11,136	10,134	3,537
93	8560	Mains expenses	05010	Office Supplies	-	-	-	-
94	8560	Mains expenses	03004	Vehicle Expense	176	92	9	333
95	8560	Mains expenses	05111	Postage/Delivery Services	-	-	-	479
96	8560	Mains expenses	02001	Inventory Materials	(20)	-	-	-
97	8560	Mains expenses	05420	Employee Development	-	-	-	-
98	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-
99	8560	Mains expenses	07111	Damages	-	-	1,130	-
100	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	234	252	(486)	189
101	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	1,405	1,620	-	378
102	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	495	661	548	577
103	8570	Transmission-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-
104	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	188	17
105	8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-
106	8570	Transmission-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-
107	8590	Transmission-Other expenses	01008	Expense Labor Accrual	-	-	-	-
108	8590	Transmission-Other expenses	01000	Non-project Labor	-	-	-	-
109	8590	Transmission-Other expenses	02005	Non-Inventory Supplies	-	-	-	-
110	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(119)	304	(304)	676
111	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	1,014	-	1,352
112	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-
113	8630	Transmission-Maintenance of mains	06111	Contract Labor	11,200	-	-	-
114	8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-
115	8650	Transmission-Maintenance of measuring and regulating station equipment	07601	Vehicle Cap Accrual	-	-	-	-
116	8650	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
117	8650	Transmission-Maintenance of measuring and regulating station equipment	03003	Capitalized transportation costs	-	-	-	-
118	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-
119	8650	Transmission-Maintenance of measuring and regulating station equipment	03004	Vehicle Expense	-	-	-	-
120	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-
121	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(13,740)	4,863	2,159	9,394
122	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(506,250)	(334,758)	(339,825)	(345,395)
123	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	501,226	333,279	335,949	340,255
124	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	3,428	1,749	1,886	2,351
125	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	(976)	-	-
126	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-
127	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	8,241	7,442	8,613	10,336
128	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-
129	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(17,491)	(6,727)	(26,534)	(8,626)
130	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-
131	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,402)	(175)	(517)	(12)
132	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(5,968)	(5,681)	(8,596)	(5,351)
133	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	(1,078)	-	-	212

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134	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	846,423	562,824	569,948	553,358
135	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	67,023	50,861	43,543	53,409
136	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	7,469	-	-	-
137	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(841,398)	(561,345)	(566,072)	(548,219)
138	8700	Distribution-Operation supervision and engineering	04590	Utilities	9,097	9,608	7,649	5,013
139	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-
140	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-
141	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(828)	(951)	(96)	(122)
142	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	(70)	(70)
143	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	11,770	5,462	8,011	7,333
144	8700	Distribution-Operation supervision and engineering	05413	Transportation	2,621	748	784	1,533
145	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	92	-	-	-
146	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	150	150
147	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	31	-	-	-
148	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-
149	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	12,011	120	22,177	225
150	8700	Distribution-Operation supervision and engineering	05414	Lodging	6,053	2,257	4,243	2,591
151	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	160	-
152	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-
153	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	381	283	257	660
154	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	-	-	-	2,220
155	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-
156	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	982	58	1,125	354
157	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	1,431	179	528	12
158	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	62
159	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,311	724	588	792
160	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	(79,231)	(39,670)	9,752	1,039
161	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,285	7,291	6,701	2,061
162	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,225	1,514	191	171
163	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	4,302	86	8,007	86
164	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	485	-	5,997	273
165	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	1,269	-
166	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Services	4,325	4,027	5,665	4,619
167	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	365	364	596	395
168	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	14,832	-	-
169	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	610	-	-	-
170	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-
171	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-
172	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	71	-	490	-
173	8700	Distribution-Operation supervision and engineering	05420	Employee Development	946	-	-	-
174	8700	Distribution-Operation supervision and engineering	05421	Training	-	375	-	664
175	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	64	-	10	193
176	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	4,061	4,477	4,654	6,233
177	8700	Distribution-Operation supervision and engineering	05312	Long Distance	303	221	170	519
178	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-
179	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	100	25	-	-
180	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-
181	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-
182	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-
183	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	1,447	-
184	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(7,469)	-	-	-
185	8700	Distribution-Operation supervision and engineering	04145	Public Relations	-	-	-	-
186	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-
187	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-
188	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-
189	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-
190	8700	Distribution-Operation supervision and engineering	04888	Land Rights	-	-	-	-
191	8710	Distribution load dispatching	04590	Utilities	20	20	20	21
192	8710	Distribution load dispatching	02005	Non-Inventory Supplies	174	-	-	-
193	8710	Distribution load dispatching	06111	Contract Labor	-	-	-	-
194	8711	Odorization	05411	Meals and Entertainment	-	-	-	-
195	8711	Odorization	02005	Non-Inventory Supplies	-	-	-	577
196	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	78	-
197	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(36,583)	3,099	13,095	9,029
198	8740	Mains and Services Expenses	07590	Misc General Expense	(71)	1,239	65	(317)
199	8740	Mains and Services Expenses	09911	Reimbursements	123	-	-	15

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
200	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-
201	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-
202	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(61)	-	(9)	-
203	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(55,195)	(58,718)	(74,990)	(66,457)
204	8740	Mains and Services Expenses	01000	Non-project Labor	142,835	89,683	99,999	98,058
205	8740	Mains and Services Expenses	04590	Utilities	4,295	4,854	4,653	4,073
206	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-
207	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(95,043)	(101,958)	(87,040)	(96,743)
208	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(195)	(431)	(1,074)	(713)
209	8740	Mains and Services Expenses	05411	Meals and Entertainment	1,264	101	345	532
210	8740	Mains and Services Expenses	05413	Transportation	1,709	-	-	-
211	8740	Mains and Services Expenses	07120	Environmental & Safety	1,185	-	667	-
212	8740	Mains and Services Expenses	07443	Uniforms	300	720	1,804	1,309
213	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	594	563	546	731
214	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	-	-	16	-
215	8740	Mains and Services Expenses	05414	Lodging	2,115	-	-	467
216	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	-	50	26	392
217	8740	Mains and Services Expenses	05419	Misc Employee Expense	205	1,370	-	166
218	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	102	-	-	-
219	8740	Mains and Services Expenses	04302	Heavy Equipment	19,535	23,792	16,441	19,295
220	8740	Mains and Services Expenses	05426	Safety Training	-	-	-	-
221	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	12,564	10,641	12,058	17,114
222	8740	Mains and Services Expenses	08111	Contract Labor	147,606	72,668	137,221	96,446
223	8740	Mains and Services Expenses	05010	Office Supplies	756	1,465	949	327
224	8740	Mains and Services Expenses	03004	Vehicle Expense	76,865	75,258	67,931	76,344
225	8740	Mains and Services Expenses	04582	Building Maintenance	25	222	430	728
226	8740	Mains and Services Expenses	05111	Postage/Delivery Services	165	154	288	193
227	8740	Mains and Services Expenses	04002	Required By Law, Safety	473	-	496	973
228	8740	Mains and Services Expenses	02001	Inventory Materials	11,888	11,259	10,927	10,446
229	8740	Mains and Services Expenses	04301	Equipment Lease	36,786	36,124	60,080	48,518
230	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	69,789	100,359	86,522	97,379
231	8740	Mains and Services Expenses	05420	Employee Development	-	-	75	88
232	8740	Mains and Services Expenses	05421	Training	-	-	-	-
233	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-
234	8740	Mains and Services Expenses	05415	Membership Fees	-	-	130	-
235	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-
236	8740	Mains and Services Expenses	05424	Books & Manuals	100	-	-	-
237	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-
238	8740	Mains and Services Expenses	04018	Safety	-	67	601	104
239	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	-	-
240	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-
241	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(9,072)	2,212	7,025	(601)
242	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-
243	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-
244	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	(38)	-	-
245	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-
246	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	47,071	33,524	42,704	32,961
247	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	98	88	103	89
248	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-
249	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(715)	(27)	-	(15)
250	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	(42)	(6)
251	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	615	98	326	614
252	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	327	-
253	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	96	13
254	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	43	-	10	216
255	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	1,420
256	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-
257	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	66	-	-
258	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-
259	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	12,849	1,814	5,436	1,663
260	8750	Distribution-Measuring and regulating station expenses	08111	Contract Labor	2,700	162	-	-
261	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	-	21	55
262	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	1,273	53	-	32
263	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	-
264	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	12
265	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	858	-	192	3,082

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Comparison of Expense Account Balances
Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
266	8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	-	-	-	-
267	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	16
268	8750	Distribution-Measuring and regulating station expenses	02006	Purchasing Card Charges	-	-	-	-
269	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	-	-	-	-
270	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(1,970)	722	4	25
271	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-
272	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	5,369	5,389	4,052	3,292
273	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-
274	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-
275	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-inventory Supplies	-	-	-	350
276	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-
277	8760	Distribution-Measuring and regulating station expenses-Industrial	04582	Building Maintenance	-	-	-	-
278	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-
279	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual	-	-	-	-
280	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-
281	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07807	Telecom Cap Accrual	-	-	-	-
282	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05399	Capitalized Telecom Costs	-	-	-	-
283	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-
284	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor	-	-	-	-
285	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	127	117	109	317
286	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-
287	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05364	Cellular, radio, pager charges	-	-	-	-
288	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-
289	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-inventory Supplies	4,955	255	241	14
290	8770	Distribution-Measuring and regulating station expenses-City gate check stations	08111	Contract Labor	2,500	600	-	-
291	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(26,983)	6,563	14,216	14,435
292	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	-
293	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-
294	8780	Meter and house regulator expenses	07807	Telecom Cap Accrual	-	-	-	-
295	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	(43)	(25)	(35)
296	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-
297	8780	Meter and house regulator expenses	01000	Non-project Labor	111,396	85,097	99,363	108,360
298	8780	Meter and house regulator expenses	04590	Utilities	882	830	769	1,658
299	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-
300	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(50)	(36)	(51)	(57)
301	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	-	(469)	(817)
302	8780	Meter and house regulator expenses	05411	Meals and Entertainment	253	139	965	31
303	8780	Meter and house regulator expenses	05413	Transportation	-	1,145	942	489
304	8780	Meter and house regulator expenses	07443	Uniforms	-	-	754	1,461
305	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	74	-	-
306	8780	Meter and house regulator expenses	05414	Lodging	-	-	-	225
307	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	60	-
308	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	44	64
309	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-
310	8780	Meter and house regulator expenses	02005	Non-inventory Supplies	785	269	167	1,246
311	8780	Meter and house regulator expenses	08111	Contract Labor	-	-	-	-
312	8780	Meter and house regulator expenses	05010	Office Supplies	642	294	1,255	451
313	8780	Meter and house regulator expenses	03004	Vehicle Expense	80	55	80	97
314	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-
315	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	15
316	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	130	-	-
317	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-
318	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-
319	8790	Customer installations expenses	01008	Expense Labor Accrual	-	-	-	-
320	8790	Customer installations expenses	01000	Non-project Labor	-	-	-	-
321	8790	Customer installations expenses	02005	Non-inventory Supplies	-	-	-	-
322	8800	Distribution-Other expenses	01008	Expense Labor Accrual	856	(1,745)	1,435	2,228
323	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-
324	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-
325	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-
326	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-
327	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-
328	8800	Distribution-Other expenses	01000	Non-project Labor	11,699	683	4,100	7,735
329	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-
330	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-
331	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-

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Variance Sep15-Aug16 vs Sep16-Aug17
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
332	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-
333	8800	Distribution-Other expenses	07489	Misc Employee Welfare Exp	-	-	301	-
334	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	-	-
335	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-
336	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	968	-	816	43
337	8800	Distribution-Other expenses	05010	Office Supplies	9	-	-	-
338	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-
339	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-
340	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	16	(16)
341	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-
342	8800	Distribution-Other expenses	05421	Training	-	-	-	-
343	8800	Distribution-Other expenses	05415	Membership Fees	-	-	163	-
344	8800	Distribution-Other expenses	04582	Misc Rents	-	-	-	-
345	8800	Distribution-Other expenses	05424	Books & Manuals	-	-	-	-
346	8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	-
347	8800	Distribution-Other expenses	04018	Safety	-	-	-	-
348	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-
349	8810	Distribution-Rents	07503	Rent Cap Accrual	-	-	-	-
350	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-
351	8810	Distribution-Rents	04589	Capitalized Utility Costs	(11,900)	(19,406)	(12,732)	(10,567)
352	8810	Distribution-Rents	04580	Utilities	1,394	(522)	1,152	468
353	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-
354	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	6
355	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(44,986)	(37,286)	(35,831)	(34,591)
356	8810	Distribution-Rents	04581	Building Lease/Rents	72,986	61,183	60,183	60,788
357	8810	Distribution-Rents	07489	Misc Employee Welfare Exp	-	40	-	-
358	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-
359	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-
360	8810	Distribution-Rents	06111	Contract Labor	46,216	-	-	-
361	8810	Distribution-Rents	05010	Office Supplies	-	-	-	-
362	8810	Distribution-Rents	04582	Building Maintenance	17,578	32,297	19,865	17,632
363	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	86
364	8810	Distribution-Rents	04212	IT Equipment	-	-	-	-
365	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-
366	8810	Distribution-Rents	04592	Misc Rents	-	-	-	-
367	8810	Distribution-Rents	04018	Safety	-	-	-	-
368	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-
369	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	138	-	222	19
370	8860	Distribution-Maintenance of structures and improvements	07608	Uniform Cap Accrual	-	-	-	-
371	8860	Distribution-Maintenance of structures and improvements	07444	Uniforms Capitalized	-	-	-	-
372	8860	Distribution-Maintenance of structures and improvements	07443	Uniforms	-	-	-	-
373	8860	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-
374	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	-	107	-	-
375	8880	Distribution-Maintenance of structures and improvements	04592	Misc Rents	-	-	-	-
376	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(1,949)	(41)	(44)	878
377	8870	Distribution-Maint of mains	04307	Heavy Equipment Capitalized	-	-	-	-
378	8870	Distribution-Maint of mains	01000	Non-project Labor	511	147	-	1,755
379	8870	Distribution-Maint of mains	04302	Heavy Equipment	-	-	-	-
380	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	200	-	-	-
381	8870	Distribution-Maint of mains	06111	Contract Labor	-	1,890	-	-
382	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-
383	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-
384	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-
385	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	-	-	-	-
386	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-
387	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-
388	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-
389	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	-	-	-
390	8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	-	-	-	-
391	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	1,185	29	-	-
392	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	1,367	3,351	400	-
393	8920	Maintenance of services	01008	Expense Labor Accrual	-	-	-	-
394	8920	Maintenance of services	09911	Reimbursements	-	-	-	-
395	8920	Maintenance of services	01000	Non-project Labor	-	-	-	-
396	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-
397	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(7,777)	12	(763)	553

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
398	8930	Maintenance of meters and house regulators	01000	Non-project Labor	10,400	5,817	2,455	3,070
399	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-
400	8940	Distribution-Maintenance of other equipment	08911	Reimbursements	(1,674)	-	-	67
401	8940	Distribution-Maintenance of other equipment	07601	Vehicle Cap Accrual	-	-	-	-
402	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-
403	8940	Distribution-Maintenance of other equipment	05389	Capitalized Telecom Costs	-	-	-	-
404	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-
405	8940	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	-	-	-	-
406	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-
407	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	-	-	-	-
408	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-
409	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	613	711	469	412
410	8940	Distribution-Maintenance of other equipment	08111	Contract Labor	1,300	-	-	-
411	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	34	-	-
412	8940	Distribution-Maintenance of other equipment	03004	Vehicle Expense	-	-	-	-
413	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-
414	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-
415	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-
416	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-
417	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-
418	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(10,071)	2,983	3,238	6,212
419	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-
420	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-
421	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	34,840	29,298	30,068	36,478
422	9020	Customer accounts-Meter reading expenses	04590	Utilities	34	177	135	301
423	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-
424	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	-	-
425	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	-	(74)	(398)	(240)
426	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	-	-
427	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-
428	9020	Customer accounts-Meter reading expenses	07443	Uniforms	-	127	661	428
429	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	-	-	3,133
430	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	-
431	9020	Customer accounts-Meter reading expenses	05419	Misc Employee Expense	-	-	-	-
432	9020	Customer accounts-Meter reading expenses	02005	Non-Inventory Supplies	48	-	-	-
433	9020	Customer accounts-Meter reading expenses	08111	Contract Labor	59,129	87,833	62,962	60,143
434	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-
435	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	-	-
436	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-
437	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	3,928	3,932	3,932	5,707
438	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-
439	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	50	44	969	630
440	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(13,713)	882	683	689
441	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	-
442	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	47,414	29,282	23,670	20,314
443	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	878	274	833	-
444	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	-	213	-	-
445	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	211	-	-	-
446	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-
447	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	-	213	40	-
448	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-
449	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	-	-	-	-
450	9030	Customer accounts-Customer records and collections expenses	08111	Contract Labor	-	-	-	-
451	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	813	527	1,216	1,244
452	9030	Customer accounts-Customer records and collections expenses	08118	Bill Print Fees	-	-	-	-
453	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	66	-
454	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	70	-	-
455	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	-	-
456	9030	Customer accounts-Customer records and collections expenses	04044	Advertising	-	-	-	-
457	9030	Customer accounts-Customer records and collections expenses	08112	Collection Fees	-	-	-	-
458	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-
459	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-
460	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	173,830	22,512	28,133	41,313
461	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	(3,209)	446	837	822
462	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-
463	9090	Customer service-Operating informational and instructional advertising expense	07607	Telecom Cap Accrual	-	-	-	-

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Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
484	9090	Customer service-Operating informational and instructional advertising expense	05399	Capitalized Telecom Costs	-	-	-	-
485	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	12,032	8,172	8,222	8,222
486	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	1,040	-	201	123
487	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	2,314	-	669	1,318
488	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	927	-	626	426
489	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	56	-
470	9090	Customer service-Operating informational and instructional advertising expense	05377	Cell phone equipment and accessories	-	-	-	-
471	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	122	-	-	-
472	9090	Customer service-Operating informational and instructional advertising expense	05111	Postage/Delivery Services	-	-	-	-
473	9090	Customer service-Operating informational and instructional advertising expense	04048	Customer Relations & Assist	-	-	3,037	-
474	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-
475	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-
476	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	127	-	-	-
477	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	-	-	-
478	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-
479	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-
480	9110	Sales-Supervision	01008	Expense Labor Accrual	(5,077)	955	1,731	1,425
481	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-
482	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-
483	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	-	-	-
484	9110	Sales-Supervision	01000	Non-project Labor	19,035	13,757	14,645	14,565
485	9110	Sales-Supervision	05411	Meals and Entertainment	93	356	360	375
486	9110	Sales-Supervision	05413	Transportation	1,918	2,229	2,728	1,814
487	9110	Sales-Supervision	05414	Lodging	732	1,287	1,393	1,128
488	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-
489	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-
490	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-
491	9110	Sales-Supervision	05010	Office Supplies	194	79	46	-
492	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-
493	9110	Sales-Supervision	05111	Postage/Delivery Services	1,411	148	819	202
494	9110	Sales-Supervision	07510	Association Dues	-	-	-	-
495	9110	Sales-Supervision	04048	Customer Relations & Assist	5,581	2,502	2,900	2,063
496	9110	Sales-Supervision	04044	Advertising	250	2,367	421	-
497	9110	Sales-Supervision	05420	Employee Development	-	-	-	100
498	9110	Sales-Supervision	05421	Training	-	116	-	-
499	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	17	-	-
500	9110	Sales-Supervision	07520	Donations	-	-	-	-
501	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-
502	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-
503	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	5	-
504	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	15
505	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-
506	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	1,031	36	-	304
507	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	715	-	-
508	9120	Sales-Demonstrating and selling expenses	04048	Customer Relations & Assist	3,676	1,580	3,185	1,216
509	9120	Sales-Demonstrating and selling expenses	04044	Advertising	1,715	1,302	75	2,076
510	9120	Sales-Demonstrating and selling expenses	05421	Training	-	-	-	-
511	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	68	318	59	363
512	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	100	-	501	-
513	9130	Sales-Advertising expenses	04048	Customer Relations & Assist	450	1,087	-	-
514	9130	Sales-Advertising expenses	04044	Advertising	1,120	4,373	275	751
515	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-
516	9130	Sales-Advertising expenses	04041	Gas Light Reight Program	-	-	-	-
517	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	2,000	-	-	-
518	9160	Sales-Miscellaneous sales expenses	05111	Postage/Delivery Services	-	-	-	-
519	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(3,548)	216	1,180	969
520	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-
521	9200	A&G-Administrative & general salaries	01000	Non-project Labor	17,687	10,547	10,859	10,626
522	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-
523	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	(99)	-
524	9210	A&G-Office supplies & expense	07607	Telecom Cap Accrual	-	-	-	-
525	9210	A&G-Office supplies & expense	05399	Capitalized Telecom Costs	-	-	-	-
526	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	160	-	-	-
527	9210	A&G-Office supplies & expense	05413	Transportation	985	51	-	-
528	9210	A&G-Office supplies & expense	05414	Lodging	457	-	-	-
529	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	98	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
530	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-
531	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-
532	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-
533	9210	A&G-Office supplies & expense	05010	Office Supplies	2	-	-	-
534	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-
535	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-
536	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-
537	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	2,240
538	9210	A&G-Office supplies & expense	05421	Training	9	-	-	-
539	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-
540	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(37)	(66)	(50)	(50)
541	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	240,103	216,270	217,362	179,857
542	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	509,755	391,326	421,587	423,638
543	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	494,782	293,329	297,427	240,805
544	9230	A&G-Outside services employed	06121	Legal	(28,132)	5,843	-	10,123
545	9230	A&G-Outside services employed	06111	Contract Labor	80,000	-	-	-
546	9240	A&G-Property Insurance	04069	Blueflame Property Insurance	32,019	32,019	32,019	32,019
547	9240	A&G-Property Insurance	04072	Insurance Capitalized	(18,978)	(18,547)	(18,272)	(18,991)
548	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-
549	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-
550	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	(28)	-	-	5
551	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	703	896	1,255	37
552	9250	A&G-Injuries & damages	05428	Safety Training	-	-	-	-
553	9250	A&G-Injuries & damages	02005	Non-Inventory Supplies	-	-	-	-
554	9250	A&G-Injuries & damages	05418	Settlement	1,818	10,362	3,495	283
555	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-
556	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-
557	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-
558	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	16,833	17,202	19,196	19,940
559	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	22,071	20,946	23,376	24,284
560	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	413	421	470	488
561	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	76,606	80,688	90,038	93,525
562	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	(4)	-	-	9
563	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	(58)	-	-	1
564	9260	A&G-Employee pensions and benefits	07468	Restricted Stock - Long Term Incentive Plan - Performance Based	1,200	614	742	767
565	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	36,114	31,813	35,504	36,884
566	9260	A&G-Employee pensions and benefits	01268	Life Benefits Load	2,063	7,576	1,878	1,951
567	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-
568	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(1,339)	(8,364)	(8,735)	(3,235)
569	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	3,301	2,104	2,348	2,439
570	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-
571	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-
572	9260	A&G-Employee pensions and benefits	07443	Uniforms	2,127	13,585	14,959	5,535
573	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,706	2,568	2,864	2,973
574	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	(95)	-	-	16
575	9260	A&G-Employee pensions and benefits	01293	Life Benefits Projects	(6)	-	-	4
576	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	(201)	-	-	41
577	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	12,338	3,382	4,928	3,030
578	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-
579	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	-	921	892	921
580	9260	A&G-Employee pensions and benefits	06111	Contract Labor	-	-	-	-
581	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	(45)	-	-	9
582	9260	A&G-Employee pensions and benefits	01282	HSA Benefits Projects	(1)	-	-	0
583	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	153	144	105
584	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-
585	9260	A&G-Employee pensions and benefits	01239	Employer 401K Expense	-	-	-	-
586	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	(8)	-	-	1
587	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	-
588	9270	A&G-Franchise requirements	07580	Misc General Expense	-	-	-	-
589	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-
590	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	-
591	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-
592	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-
593	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-
594	9280	A&G-Regulatory commission expenses	06121	Legal	-	-	-	-
595	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-15	OCT-16	NOV-16	DEC-16
596	9280	A&G-Regulatory commission expenses	06111	Contract Labor	2,170	-	-	-
597	9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	-	-
598	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	281	-	-
599	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-
600	9302	Miscellaneous general expenses	05411	Meats and Entertainment	-	-	-	-
601	9302	Miscellaneous general expenses	05413	Transportation	-	-	-	-
602	9302	Miscellaneous general expenses	05414	Lodging	-	-	-	-
603	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-
604	9302	Miscellaneous general expenses	07510	Association Dues	133	16,622	4,507	4,312
605	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	5,999
606	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	60	250	-	-
607	9302	Miscellaneous general expenses	07520	Donations	-	25	-	-
608	9310	A&G-Rents	04581	Building Lease/Rents	1,283	1,246	1,283	1,246
609					2,518,050	1,935,438	2,141,746	2,026,846
610								
611								
612								
Account	Account Description	Sub Account	Sub Account Description	SEP-15	OCT-15	NOV-15	DEC-15	
614	8140	Storage-Operation supervision and engineering	05010	Office Supplies	-	-	-	-
615	8160	Wells expenses	01008	Expense Labor Accrual	903	(735)	614	109
616	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-
617	8160	Wells expenses	01000	Non-project Labor	2,290	4,519	4,556	3,280
618	8160	Wells expenses	04580	Utilities	-	-	-	-
619	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-
620	8160	Wells expenses	02005	Non-Inventory Supplies	2,147	374	1,189	345
621	8160	Wells expenses	06111	Contract Labor	6,308	-	-	-
622	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-
623	8170	Lines expenses	01008	Expense Labor Accrual	453	(663)	580	349
624	8170	Lines expenses	01000	Non-project Labor	1,492	1,845	2,960	2,748
625	8170	Lines expenses	04580	Utilities	96	111	60	77
626	8170	Lines expenses	02005	Non-Inventory Supplies	155	18	787	-
627	8170	Lines expenses	06111	Contract Labor	-	-	-	-
628	8180	Compressor station expenses	01008	Expense Labor Accrual	153	152	(8)	(48)
629	8180	Compressor station expenses	07601	Vehicle Cap Accrual	-	-	-	-
630	8180	Compressor station expenses	04307	Heavy Equipment Capitalized	-	-	-	-
631	8180	Compressor station expenses	04599	Capitalized Utility Costs	(34)	(123)	(68)	(32)
632	8180	Compressor station expenses	01000	Non-project Labor	702	3,648	1,999	1,226
633	8180	Compressor station expenses	04590	Utilities	39	148	80	38
634	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-
635	8180	Compressor station expenses	03003	Capitalized transportation costs	-	-	-	-
636	8180	Compressor station expenses	04302	Heavy Equipment	-	-	-	-
637	8180	Compressor station expenses	02005	Non-Inventory Supplies	191	2,582	518	2,840
638	8180	Compressor station expenses	06111	Contract Labor	-	-	-	-
639	8180	Compressor station expenses	03004	Vehicle Expense	-	-	-	-
640	8190	Compressor station fuel and power	04590	Utilities	79	86	86	-
641	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	278	(278)	-	-
642	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	427	-	-	-
643	8200	Storage-Measuring and regulating station expenses	04590	Utilities	87	89	135	140
644	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	-	-
645	8210	Storage-Purification expenses	01008	Expense Labor Accrual	-	-	276	859
646	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-
647	8210	Storage-Purification expenses	01000	Non-project Labor	-	-	918	2,521
648	8210	Storage-Purification expenses	04590	Utilities	85	172	59	188
649	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-
650	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	150	-	-	-
651	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	466	317	447	2,832
652	8210	Storage-Purification expenses	06111	Contract Labor	-	-	-	2,901
653	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-
654	8250	Storage well royalties	07590	Misc General Expense	7	19	42	86
655	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-
656	8250	Storage well royalties	04580	Utilities	120	178	362	414
657	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(1)	(19)	-	(10)
658	8250	Storage well royalties	04581	Building Lease/Rents	15	149	-	82
659	8260	Storage-Rents	07499	Misc Employee Welfare Exp	-	-	-	-
660	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	735	424
661	8310	Storage-Maintenance of structures and improvements	06111	Contract Labor	-	300	675	5,103
662	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	-	213	(213)

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663	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	-	710	-
664	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	-	40
665	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-
666	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	(62)	-	-	-
667	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
668	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-
669	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-
670	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-
671	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-
672	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(1,385)	(9,229)	196	2,202
673	8410	Other storage expenses-Operation labor and expenses	07801	Vehicle Cap Accrual	-	-	-	-
674	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	7,504	9,896	6,153	8,996
675	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	-
676	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-
677	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-
678	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	240	372	-	-
679	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	30	-	-	-
680	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	318	-	-	-
681	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	-
682	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	-	-	-	-
683	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	-
684	8560	Other fuel & power for compressor stations	04580	Utilities	30	31	30	32
685	8560	Mains expenses	01008	Expense Labor Accrual	5,717	(7,530)	(825)	698
686	8560	Mains expenses	07590	Misc General Expense	-	-	-	-
687	8560	Mains expenses	07801	Vehicle Cap Accrual	-	-	-	-
688	8560	Mains expenses	04307	Heavy Equipment Capitalized	(1,349)	-	(1,725)	(371)
689	8560	Mains expenses	04599	Capitalized Utility Costs	(1,136)	(1,050)	(688)	(1,012)
690	8560	Mains expenses	01013	Expense Labor Transfer In	384	51	-	-
691	8560	Mains expenses	01000	Non-project Labor	18,822	28,229	12,934	10,174
692	8560	Mains expenses	01006	O&M Project Labor and Contra	384	51	-	-
693	8560	Mains expenses	04590	Utilities	1,776	1,698	1,186	1,671
694	8560	Mains expenses	07808	Uniform Cap Accrual	-	-	-	-
695	8560	Mains expenses	07809	Utility Cap Accrual	-	-	-	-
696	8560	Mains expenses	03003	Capitalized transportation costs	-	-	(5)	-
697	8560	Mains expenses	07444	Uniforms Capitalized	-	-	(23)	(314)
698	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-
699	8560	Mains expenses	07443	Uniforms	-	-	150	2,504
700	8560	Mains expenses	02004	Warehouse Loading Charge	558	-	-	-
701	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-
702	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	99	-
703	8560	Mains expenses	04302	Heavy Equipment	1,377	-	1,760	379
704	8560	Mains expenses	02005	Non-Inventory Supplies	2,912	3,719	1,030	1,910
705	8560	Mains expenses	06111	Contract Labor	5,288	2,389	17,646	2,580
706	8560	Mains expenses	05010	Office Supplies	-	-	-	-
707	8560	Mains expenses	03004	Vehicle Expense	-	-	34	-
708	8560	Mains expenses	05111	Postage/Delivery Services	-	-	1,245	-
709	8560	Mains expenses	02001	Inventory Materials	2,788	-	-	-
710	8560	Mains expenses	05420	Employee Development	-	-	-	-
711	8560	Mains expenses	01014	Expense Labor Transfer Out	(384)	(51)	-	-
712	8560	Mains expenses	07111	Damages	-	-	-	-
713	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	178	(166)	217	621
714	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	321	258	867	1,958
715	8570	Transmission-Measuring and regulating station expenses	04580	Utilities	673	678	492	1,513
716	8570	Transmission-Measuring and regulating station expenses	02004	Warehouse Loading Charge	1,044	-	-	-
717	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	-	96
718	8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	-
719	8570	Transmission-Measuring and regulating station expenses	02001	Inventory Materials	5,220	-	-	-
720	8590	Transmission-Other expenses	01008	Expense Labor Accrual	576	(576)	-	-
721	8560	Transmission-Other expenses	01000	Non-project Labor	886	-	-	-
722	8590	Transmission-Other expenses	02005	Non-Inventory Supplies	38	-	-	-
723	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(156)	189	24	(446)
724	8630	Transmission-Maintenance of mains	01000	Non-project Labor	425	2,791	1,631	97
725	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-
726	8630	Transmission-Maintenance of mains	06111	Contract Labor	-	-	-	-
727	8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-
728	8650	Transmission-Maintenance of measuring and regulating station equipment	07801	Vehicle Cap Accrual	-	-	-	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
729	8850	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
730	8850	Transmission-Maintenance of measuring and regulating station equipment	03003	Capitalized transportation costs	-	-	-	-
731	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	20	-	-
732	8650	Transmission-Maintenance of measuring and regulating station equipment	03004	Vehicle Expense	-	-	-	-
733	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-
734	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	10,515	(23,846)	(1,246)	7,990
735	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(316,237)	(484,590)	(313,149)	(338,136)
736	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	312,323	481,483	312,369	333,184
737	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	187	463	-	257
738	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	-	(910)	-	-
739	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-
740	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	12,816	12,583	12,353	12,344
741	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-
742	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(18,200)	(17,356)	(16,239)	(15,953)
743	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-
744	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(13)	(141)	(114)	-
745	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(8,214)	(5,259)	(8,623)	(4,318)
746	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	539	99	719	(768)
747	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	567,807	851,850	543,710	562,673
748	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	53,047	65,635	32,005	40,100
749	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	45	-	-	-
750	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(563,892)	(848,743)	(542,930)	(557,721)
751	8700	Distribution-Operation supervision and engineering	04590	Utilities	8,424	8,423	8,061	6,525
752	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-
753	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-
754	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(67)	(71)	(57)	(72)
755	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	(149)	-	-
756	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	10,966	3,657	7,319	5,974
757	8700	Distribution-Operation supervision and engineering	05413	Transportation	2,122	1,521	2,510	701
758	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	-	25	-	630
759	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	218	-	-
760	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-
761	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-
762	8700	Distribution-Operation supervision and engineering	05384	Cellular, radio, pager charges	11,720	11,184	11,159	10,222
763	8700	Distribution-Operation supervision and engineering	05414	Lodging	3,705	6,843	3,579	4,935
764	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-
765	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-
766	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	208	885	208	25
767	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	7,156	23,912	(93)	1,021
768	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-
769	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	758	511	68	157
770	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	13	144	117	-
771	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	-
772	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	1,225	435	459	1,986
773	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	37,235	-	(615)	-
774	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	6,149	5,254	4,645	4,724
775	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	108	219	30	338
776	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	5,189	5,272	5,060	5,088
777	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	4,235	42	5,830	208
778	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	-	-
779	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	490	1,102	719	741
780	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	833	414	201	371
781	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	-	-	-
782	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-
783	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-
784	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	(690)	-	-	-
785	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	4,349	-	-	-
786	8700	Distribution-Operation supervision and engineering	05420	Employee Development	399	-	275	-
787	8700	Distribution-Operation supervision and engineering	05421	Training	-	-	-	-
788	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	8	43	-	18
789	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	3,945	3,832	6,120	6,074
790	8700	Distribution-Operation supervision and engineering	05312	Long Distance	218	13	570	419
791	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	21	-
792	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	-	-	-	-
793	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	165
794	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-

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 Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
795	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-
796	8700	Distribution-Operation supervision and engineering	05318	Telecom Maintenance & Repair	-	-	-	-
797	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(45)	-	-	-
798	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-
799	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-
800	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-
801	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-
802	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-
803	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	-	-	-
804	8710	Distribution load dispatching	04590	Utilities	38	44	48	49
805	8710	Distribution load dispatching	02005	Non-Inventory Supplies	-	-	-	-
806	8710	Distribution load dispatching	08111	Contract Labor	3,245	-	-	-
807	8711	Odorization	05411	Meals and Entertainment	-	-	-	-
808	8711	Odorization	02005	Non-Inventory Supplies	-	137	-	3,037
809	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	-	-
810	8740	Mains and Services Expenses	01008	Expense Labor Accrual	6,738	(36,151)	3,942	14,773
811	8740	Mains and Services Expenses	07590	Misc General Expense	467	1,992	318	4,327
812	8740	Mains and Services Expenses	09911	Reimbursements	-	-	(520)	52
813	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-
814	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-
815	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(266)	(24)	(6)	-
816	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(52,851)	(66,686)	(57,099)	(64,823)
817	8740	Mains and Services Expenses	01000	Non-project Labor	94,584	151,970	97,568	97,874
818	8740	Mains and Services Expenses	04590	Utilities	4,204	5,111	2,857	3,770
819	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-
820	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(112,377)	(85,493)	(124,218)	(107,344)
821	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(176)	(278)	(978)	(2,187)
822	8740	Mains and Services Expenses	05411	Meals and Entertainment	511	295	1,120	986
823	8740	Mains and Services Expenses	05413	Transportation	385	772	1,826	1,209
824	8740	Mains and Services Expenses	07120	Environmental & Safety	865	1,650	79	-
825	8740	Mains and Services Expenses	07443	Uniforms	293	521	1,667	3,796
826	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	3,108	2,464	2,193	2,288
827	8740	Mains and Services Expenses	05384	Cellular, radio, pager charges	35	21	-	-
828	8740	Mains and Services Expenses	05414	Lodging	378	-	1,960	1,357
829	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	170	2,184	3,226	1,497
830	8740	Mains and Services Expenses	05419	Misc Employee Expense	2,808	6,272	344	-
831	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	410	20	11	-
832	8740	Mains and Services Expenses	04302	Heavy Equipment	14,809	22,041	16,169	16,046
833	8740	Mains and Services Expenses	05426	Safety Training	127	-	-	-
834	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	43,071	16,718	13,361	10,077
835	8740	Mains and Services Expenses	08111	Contract Labor	114,934	78,372	70,260	78,281
836	8740	Mains and Services Expenses	08010	Office Supplies	1,410	368	1,316	91
837	8740	Mains and Services Expenses	03004	Vehicle Expense	101,235	79,979	70,764	74,669
838	8740	Mains and Services Expenses	04582	Building Maintenance	25	3,799	-	2,737
839	8740	Mains and Services Expenses	05111	Postage/Delivery Services	176	113	262	96
840	8740	Mains and Services Expenses	04002	Required By Law, Safety	-	-	-	-
841	8740	Mains and Services Expenses	02001	Inventory Materials	15,541	12,321	10,963	11,438
842	8740	Mains and Services Expenses	04301	Equipment Lease	39,121	46,007	42,095	50,100
843	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	84,645	100,749	100,986	103,459
844	8740	Mains and Services Expenses	05420	Employee Development	-	-	-	88
845	8740	Mains and Services Expenses	05421	Training	-	-	-	45
846	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-
847	8740	Mains and Services Expenses	05415	Membership Fees	-	-	-	-
848	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-
849	8740	Mains and Services Expenses	05424	Books & Manuals	-	-	-	-
850	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-
851	8740	Mains and Services Expenses	04018	Safety	-	-	-	-
852	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	755	-	-
853	8740	Mains and Services Expenses	04889	Land Rights	2,000	-	-	-
854	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	1,636	(5,577)	2,346	4,162
855	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-
856	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-
857	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	(24)
858	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	(40)	-	-	-
859	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	19,420	42,277	31,306	30,120
860	8750	Distribution-Measuring and regulating station expenses	04580	Utilities	1,398	177	110	96

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
861	8750	Distribution-Measuring and regulating station expenses	07808	Uniform Cap Accrual	-	-	-	-
862	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	(37)	-
863	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	(130)	(103)
864	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	502	295	972	136
865	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-
866	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	277	209
867	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-
868	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	743	-	153
869	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-
870	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	42
871	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	41	-	-	-
872	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	(148)	3,574	4,529	856
873	8750	Distribution-Measuring and regulating station expenses	08111	Contract Labor	-	-	-	-
874	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	55	-	-
875	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	40	37	-
876	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	0	-	-
877	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-
878	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-
879	8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	-	-	-	-
880	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-
881	8750	Distribution-Measuring and regulating station expenses	02006	Purchasing Card Charges	-	-	-	-
882	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	-	-	-	-
883	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	309	(2,528)	(67)	(56)
884	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-
885	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	4,078	737	186	-
886	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-
887	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-
888	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	487	297	-	-
889	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-
890	8760	Distribution-Measuring and regulating station expenses-Industrial	04582	Building Maintenance	-	-	-	-
891	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-
892	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual	217	(467)	(500)	570
893	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-
894	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07607	Telecom Cap Accrual	-	-	-	-
895	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05399	Capitalized Telecom Costs	-	(37)	-	-
896	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-
897	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor	1,489	3,002	-	1,266
898	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	85	366	319	112
899	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-
900	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05364	Cellular, radio, pager charges	-	64	-	-
901	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-
902	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	450	6,804	-	-
903	8770	Distribution-Measuring and regulating station expenses-City gate check stations	08111	Contract Labor	-	-	1,925	-
904	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	11,766	(25,725)	7,194	9,672
905	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	502
906	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-
907	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-
908	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	(6)	(52)	(6)	-
909	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	(116)	-
910	8780	Meter and house regulator expenses	01000	Non-project Labor	69,929	118,370	89,741	81,320
911	8780	Meter and house regulator expenses	04590	Utilities	980	985	873	928
912	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-
913	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(973)	(120)	(365)	(537)
914	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	(171)	(172)	(1,017)
915	8780	Meter and house regulator expenses	05411	Meals and Entertainment	1,193	861	158	209
916	8780	Meter and house regulator expenses	05413	Transportation	746	167	715	-
917	8780	Meter and house regulator expenses	07443	Uniforms	-	301	290	1,630
918	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	-	-	-
919	8780	Meter and house regulator expenses	05414	Lodging	5,817	160	-	2,914
920	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	-	-
921	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	11	89	11	-
922	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	119	-
923	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	457	488	446	470
924	8780	Meter and house regulator expenses	08111	Contract Labor	-	-	-	-
925	8780	Meter and house regulator expenses	05010	Office Supplies	740	1,508	960	1,630
926	8780	Meter and house regulator expenses	03004	Vehicle Expense	1,445	189	582	820

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927	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-
928	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	-
929	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	50	-
930	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	44	-	-	-
931	8780	Meter and house regulator expenses	04308	Parts	-	-	-	-
932	8790	Customer installations expenses	01008	Expense Labor Accrual	161	(161)	-	-
933	8790	Customer installations expenses	01000	Non-project Labor	247	-	-	-
934	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	6	-	-
935	8800	Distribution-Other expenses	01008	Expense Labor Accrual	13	(4,563)	1,379	(1,409)
936	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-
937	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-
938	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-
939	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-
940	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-
941	8800	Distribution-Other expenses	01000	Non-project Labor	10,098	12,004	11,266	4,381
942	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-
943	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-
944	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-
945	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-
946	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	-	-
947	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	-	-
948	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-
949	8800	Distribution-Other expenses	02005	Non-inventory Supplies	1,975	139	870	1,630
950	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-
951	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-
952	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-
953	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-
954	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-
955	8800	Distribution-Other expenses	05421	Training	-	1,915	45	56
956	8800	Distribution-Other expenses	05415	Membership Fees	-	-	87	291
957	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-
958	8800	Distribution-Other expenses	05424	Books & Manuals	-	55	-	-
959	8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	-
960	8800	Distribution-Other expenses	04018	Safety	-	-	-	-
961	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-
962	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-
963	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-
964	8810	Distribution-Rents	04599	Capitalized Utility Costs	(45,256)	(16,771)	(13,378)	(15,532)
965	8810	Distribution-Rents	04590	Utilities	1,818	1,370	341	1,172
966	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-
967	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	-
968	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(42,500)	(39,928)	(40,662)	(39,120)
969	8810	Distribution-Rents	04581	Building Lease/Rents	69,175	66,914	68,923	69,856
970	8810	Distribution-Rents	07489	Misc Employee Welfare Exp	-	-	-	120
971	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-
972	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	-	-
973	8810	Distribution-Rents	08111	Contract Labor	175	-	-	-
974	8810	Distribution-Rents	05010	Office Supplies	51	-	-	-
975	8810	Distribution-Rents	04582	Building Maintenance	66,127	24,456	21,595	21,922
976	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	-
977	8810	Distribution-Rents	04212	IT Equipment	-	-	-	-
978	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-
979	8810	Distribution-Rents	04592	Misc Rents	-	-	-	-
980	8810	Distribution-Rents	04018	Safety	-	-	-	-
981	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-
982	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	384	98	476	26
983	8860	Distribution-Maintenance of structures and improvements	07608	Uniform Cap Accrual	-	-	-	-
984	8860	Distribution-Maintenance of structures and improvements	07444	Uniforms Capitalized	-	-	-	-
985	8860	Distribution-Maintenance of structures and improvements	07443	Uniforms	-	-	-	-
986	8860	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-
987	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	32	212	32	1,485
988	8860	Distribution-Maintenance of structures and improvements	04592	Misc Rents	-	-	-	-
989	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	1,514	(2,146)	(220)	416
990	8870	Distribution-Maint of mains	04307	Heavy Equipment Capitalized	-	(1,427)	-	-
991	8870	Distribution-Maint of mains	01000	Non-project Labor	4,386	4,230	1,618	2,093
992	8870	Distribution-Maint of mains	04302	Heavy Equipment	-	1,456	-	-

Atmos Energy Corporation, Kentucky
 Comparison of Expense Account Balances
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
993	8870	Distribution-Maint of mains	02005	Non-inventory Supplies	-	448	-	-
994	8870	Distribution-Maint of mains	08111	Contract Labor	-	-	-	2,100
995	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-
998	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-
997	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	34	-	-
998	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-inventory Supplies	81	2,241	270	-
999	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	170	-	-
1000	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-
1001	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-
1002	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-inventory Supplies	(2,852)	101	165	314
1003	8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	-	-	-	-
1004	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-inventory Supplies	67	-	-	-
1005	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	-	-	-	195
1006	8920	Maintenance of services	01008	Expense Labor Accrual	(294)	169	172	(341)
1007	8920	Maintenance of services	09911	Reimbursements	-	-	-	-
1008	8920	Maintenance of services	01000	Non-project Labor	-	1,013	1,136	-
1009	8920	Maintenance of services	02005	Non-inventory Supplies	-	5	-	-
1010	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(2,314)	(1,627)	71	432
1011	8930	Maintenance of meters and house regulators	01000	Non-project Labor	6,148	13,016	7,468	5,939
1012	8930	Maintenance of meters and house regulators	02005	Non-inventory Supplies	-	91	-	-
1013	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	(189)	(1,412)	-	258
1014	8940	Distribution-Maintenance of other equipment	07601	Vehicle Cap Accrual	-	-	-	-
1015	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-
1016	8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	(31)	-	-	(18)
1017	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-
1018	8940	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	-	-	-	-
1019	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-
1020	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	52	-	-	32
1021	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-
1022	8940	Distribution-Maintenance of other equipment	02005	Non-inventory Supplies	4,352	1,331	399	384
1023	8940	Distribution-Maintenance of other equipment	08111	Contract Labor	-	-	-	-
1024	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-
1025	8940	Distribution-Maintenance of other equipment	03004	Vehicle Expense	-	-	-	-
1026	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-
1027	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-
1028	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-
1029	9010	Customer accounts-Operation supervision	05010	Office Supplies	40	-	-	-
1030	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	102	-	-	-
1031	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	1,565	(5,351)	2,560	2,730
1032	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	5,620	-	-	-
1033	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-
1034	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	16,529	32,358	26,511	23,741
1035	9020	Customer accounts-Meter reading expenses	04590	Utilities	-	-	-	-
1036	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-
1037	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	-	-
1038	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	(189)	-	(332)	(316)
1039	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	1,194	1,113	-	-
1040	9020	Customer accounts-Meter reading expenses	05413	Transportation	2,488	1,692	-	-
1041	9020	Customer accounts-Meter reading expenses	07443	Uniforms	292	-	571	502
1042	9020	Customer accounts-Meter reading expenses	05414	Lodging	370	11,186	-	-
1043	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	204
1044	9020	Customer accounts-Meter reading expenses	05419	Misc Employee Expense	-	-	-	63
1045	9020	Customer accounts-Meter reading expenses	02005	Non-inventory Supplies	37	-	12	1
1046	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	78,229	91,807	85,941	87,729
1047	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-
1048	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	-	-
1049	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-
1050	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	1,050	1,050	1,050	1,050
1051	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-
1052	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	44	43	32	25
1053	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	1,779	(7,477)	2,156	4,004
1054	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	-
1055	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	21,398	63,795	28,627	27,983
1056	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	196	1,602	480	267
1057	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	169	-	374	-
1058	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	442	293	-

Atmos Energy Corporation, Kentucky
 Comparison of Expense Account Balances
 Variance Sep15-Aug16 vs Sep16-Aug17
 KY - Div 003

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1059	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	25	-	-
1060	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	29	333	1,050	106
1061	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-
1062	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	21	-	-	32
1063	9030	Customer accounts-Customer records and collections expenses	08111	Contract Labor	-	10	-	-
1064	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	1,331	667	1,056	434
1065	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	-	-	-	-
1066	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	-	-
1067	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	28	161	-	511
1068	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	-	-
1069	9030	Customer accounts-Customer records and collections expenses	04044	Advertising	-	-	-	198
1070	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	271	104	-	-
1071	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-
1072	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-
1073	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	506,812	23,960	28,399	37,427
1074	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	783	(3,103)	422	1,203
1075	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-
1076	9090	Customer service-Operating informational and instructional advertising expense	07607	Telecom Cap Accrual	-	-	-	-
1077	9090	Customer service-Operating informational and instructional advertising expense	05399	Capitalized Telecom Costs	-	-	-	-
1078	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	7,826	11,905	8,021	8,021
1079	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	331	338	113	193
1080	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	1,081	857	777	999
1081	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	214	668	-	243
1082	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-
1083	9090	Customer service-Operating informational and instructional advertising expense	05377	Cell phone equipment and accessories	-	-	-	-
1084	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	477	-	-
1085	9090	Customer service-Operating informational and instructional advertising expense	05111	Postage/Delivery Services	-	-	-	-
1086	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	189	2,979	-
1087	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-
1088	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-
1089	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	120	-	34
1090	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	-	117	-
1091	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-
1092	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-
1093	9110	Sales-Supervision	01008	Expense Labor Accrual	1,243	(4,934)	663	1,904
1094	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-
1095	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-
1096	9110	Sales-Supervision	05399	Capitalized Telecom Costs	(15)	-	-	-
1097	9110	Sales-Supervision	01000	Non-project Labor	12,429	18,865	12,690	12,690
1098	9110	Sales-Supervision	05411	Meals and Entertainment	587	731	473	284
1099	9110	Sales-Supervision	05413	Transportation	3,491	3,240	2,611	1,591
1100	9110	Sales-Supervision	05414	Lodging	1,095	2,133	1,179	629
1101	9110	Sales-Supervision	04040	Community Rel&Trade Shows	59	599	132	105
1102	9110	Sales-Supervision	05377	Cell phone equipment and accessories	25	-	-	-
1103	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-
1104	9110	Sales-Supervision	05010	Office Supplies	-	-	112	28
1105	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-
1106	9110	Sales-Supervision	05111	Postage/Delivery Services	40	1,345	184	55
1107	9110	Sales-Supervision	07510	Association Dues	-	-	-	256
1108	9110	Sales-Supervision	04046	Customer Relations & Assist	295	558	2,649	-
1109	9110	Sales-Supervision	04044	Advertising	-	-	-	-
1110	9110	Sales-Supervision	05420	Employee Development	-	-	-	-
1111	9110	Sales-Supervision	05421	Training	-	-	-	-
1112	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	28	-	38
1113	9110	Sales-Supervision	07520	Donations	-	-	-	-
1114	9110	Sales-Supervision	04021	Promo Other, Misc	32	-	-	-
1115	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-
1116	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	1,400	-	1,518	1,576
1117	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-
1118	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-
1119	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	-	98
1120	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	715	200	1,015
1121	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	17,908	4,940	6,784	2,613
1122	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-
1123	9120	Sales-Demonstrating and selling expenses	05421	Training	-	595	-	-
1124	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	1,072	166	61	204

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1125	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	2,000	-	417	370
1126	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	783	1,545	376	-
1127	9130	Sales-Advertising expenses	04044	Advertising	625	4,279	-	1,457
1128	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-
1129	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-
1130	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	-	-	-	-
1131	9160	Sales-Miscellaneous sales expenses	05111	Postage/Delivery Services	-	-	-	-
1132	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	983	(3,910)	621	1,475
1133	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-
1134	9200	A&G-Administrative & general salaries	01000	Non-project Labor	9,904	15,164	10,493	10,273
1135	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-
1136	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	-	-
1137	9210	A&G-Office supplies & expense	07607	Telecom Cap Accrual	-	-	-	-
1138	9210	A&G-Office supplies & expense	05399	Capitalized Telecom Costs	-	-	-	-
1139	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	74	135
1140	9210	A&G-Office supplies & expense	05413	Transportation	1,277	-	28	87
1141	9210	A&G-Office supplies & expense	05414	Lodging	97	-	366	361
1142	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	13	-	-	-
1143	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	1	-	-	-
1144	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-
1145	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	641
1146	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-
1147	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-
1148	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-
1149	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-
1150	9210	A&G-Office supplies & expense	04070	Insurance-Other	102	-	-	-
1151	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-
1152	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-
1153	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(42)	(55)	(32)	(34)
1154	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	319,565	267,050	233,726	273,449
1155	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	583,844	370,879	380,868	305,594
1156	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	412,307	343,934	369,934	339,997
1157	9230	A&G-Outside services employed	06121	Legal	27,579	13,626	15,728	23,235
1158	9230	A&G-Outside services employed	09111	Contract Labor	50,000	-	-	-
1159	9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,531	31,531	31,531	31,531
1160	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,958)	(18,216)	(17,786)	(18,142)
1161	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-
1162	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-
1163	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	25	4	18	(20)
1164	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	1,958	402	398	1,288
1165	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-
1166	9250	A&G-Injuries & damages	02005	Non-Inventory Supplies	-	-	-	-
1167	9250	A&G-Injuries & damages	05418	Settlement	58,384	2,361	574	3,237
1168	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-
1169	9250	A&G-Injuries & damages	04018	Safety	-	-	175	-
1170	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-
1171	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	15,966	17,968	16,833	17,492
1172	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	53,069	23,585	22,094	22,954
1173	9260	A&G-Employee pensions and benefits	01280	HSA Benefits Load	804	440	412	428
1174	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	71,626	81,708	76,551	79,558
1175	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	3	1	3	(3)
1176	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	122	16	39	(45)
1177	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	1,005	910	880	910
1178	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	35,389	38,553	36,117	37,531
1179	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	2,038	2,199	2,061	2,142
1180	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-
1181	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(814)	(11,280)	(3,276)	(4,932)
1182	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	3,261	3,519	3,297	3,427
1183	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-
1184	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	287
1185	9260	A&G-Employee pensions and benefits	07443	Uniforms	1,404	17,325	5,222	8,109
1186	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,267	1,805	1,692	1,761
1187	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	80	13	63	(68)
1188	9260	A&G-Employee pensions and benefits	01288	Life Benefits Projects	5	1	4	(4)
1189	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	162	27	134	(143)
1190	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	4,361	6,495	3,621	4,852

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Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1191	9280	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-
1192	9280	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	871	914	884	914
1193	9280	A&G-Employee pensions and benefits	06111	Contract Labor	-	1,414	(1,414)	-
1194	9280	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	36	6	30	(32)
1195	9280	A&G-Employee pensions and benefits	01282	HSA Benefits Projects	1	0	1	(1)
1196	9280	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	280	144	180	153
1197	9280	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-
1198	9280	A&G-Employee pensions and benefits	01239	Employer 401K Expense	-	(1,642)	-	1,642
1199	9280	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	7	1	5	(6)
1200	9280	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	46
1201	9270	A&G-Franchise requirements	07580	Misc General Expense	-	-	-	-
1202	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-
1203	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	106,663
1204	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-
1205	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-
1206	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-
1207	9280	A&G-Regulatory commission expenses	06121	Legal	-	-	-	-
1208	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-
1209	9280	A&G-Regulatory commission expenses	06111	Contract Labor	-	1,321	12,359	11,136
1210	9280	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	629	-
1211	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	-	-	1,690
1212	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-
1213	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-
1214	9302	Miscellaneous general expenses	05413	Transportation	-	-	-	-
1215	9302	Miscellaneous general expenses	05414	Lodging	-	-	-	-
1216	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-
1217	9302	Miscellaneous general expenses	07510	Association Dues	125	3,000	13,400	1,830
1218	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	50	-
1219	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	-	-	-
1220	9302	Miscellaneous general expenses	07520	Donations	388	-	-	-
1221	9310	A&G-Rents	04581	Building Lease/Rents	1,262	1,262	1,262	1,262
1222					3,158,167	2,188,070	2,040,821	2,144,901

Account	Account Description	Sub Account	Sub Account Description	September Difference	October Difference	November Difference	December Difference	
1227	8140	Storage-Operation supervision and engineering	05010	Office Supplies	-	-	-	-
1228	8160	Wells expenses	01008	Expense Labor Accrual	(3,012)	655	249	(160)
1229	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-
1230	8160	Wells expenses	01000	Non-project Labor	161	(3,423)	(1,577)	(999)
1231	8160	Wells expenses	04590	Utilities	-	-	-	-
1232	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-
1233	8160	Wells expenses	02005	Non-Inventory Supplies	(2,147)	(374)	(1,093)	1,080
1234	8160	Wells expenses	06111	Contract Labor	(6,308)	330	34,108	-
1235	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-
1236	8170	Lines expenses	01008	Expense Labor Accrual	(2,444)	1,578	(495)	(440)
1237	8170	Lines expenses	01000	Non-project Labor	(1,292)	1,317	(375)	(863)
1238	8170	Lines expenses	04590	Utilities	(64)	113	104	99
1239	8170	Lines expenses	02005	Non-Inventory Supplies	(155)	380	(370)	1,898
1240	8170	Lines expenses	06111	Contract Labor	-	-	-	-
1241	8180	Compressor station expenses	01008	Expense Labor Accrual	(1,080)	93	807	(98)
1242	8180	Compressor station expenses	07601	Vehicle Cap Accrual	-	-	-	-
1243	8180	Compressor station expenses	04307	Heavy Equipment Capitalized	-	-	-	-
1244	8180	Compressor station expenses	04599	Capitalized Utility Costs	(188)	(89)	(94)	(181)
1245	8180	Compressor station expenses	01000	Non-project Labor	(285)	(2,599)	784	712
1246	8180	Compressor station expenses	04590	Utilities	221	76	111	213
1247	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	-
1248	8180	Compressor station expenses	03003	Capitalized transportation costs	-	-	-	-
1249	8180	Compressor station expenses	04302	Heavy Equipment	-	-	-	-
1250	8180	Compressor station expenses	02005	Non-Inventory Supplies	959	(985)	1,120	(2,258)
1251	8180	Compressor station expenses	06111	Contract Labor	-	-	-	-
1252	8180	Compressor station expenses	03004	Vehicle Expense	-	-	-	-
1253	8190	Compressor station fuel and power	04580	Utilities	19	(5)	(88)	206
1254	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	(453)	351	(74)	65
1255	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	(427)	246	-	131
1256	8200	Storage-Measuring and regulating station expenses	04590	Utilities	(29)	48	(33)	42
1257	8200	Storage-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	349	-	-
1258	8210	Storage-Purification expenses	01008	Expense Labor Accrual	-	-	(191)	(12)
1259	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-
1260	8210	Storage-Purification expenses	01000	Non-project Labor	-	-	(706)	(658)
1261	8210	Storage-Purification expenses	04590	Utilities	64	(65)	92	(32)
1262	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-
1263	8210	Storage-Purification expenses	07499	Misc Employee Welfare Exp	(150)	-	-	-

Atmos Energy Corporation, Kentucky
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1264	8210	Storage-Purification expenses	02005	Non-Inventory Supplies	(466)	(317)	(447)	(2,832)
1265	8210	Storage-Purification expenses	08111	Contract Labor	-	-	-	(2,801)
1266	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-
1267	8250	Storage well royalties	07590	Misc General Expense	(3)	(17)	(42)	21
1268	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-
1269	8250	Storage well royalties	04590	Utilities	(20)	(25)	(214)	227
1270	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(4)	(6)	(215)	10
1271	8250	Storage well royalties	04581	Building Lease/Rents	-	-	1,656	(62)
1272	8260	Storage-Rents	07499	Misc Employee Welfare Exp	-	-	-	-
1273	8310	Storage-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	15	9,153
1274	8310	Storage-Maintenance of structures and improvements	08111	Contract Labor	2,805	2,090	1,595	(4,223)
1275	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	59	(272)	213
1276	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	196	(710)	-
1277	8340	Maintenance of compressor station equipment	02005	Non-Inventory Supplies	-	-	458	(66)
1278	8340	Maintenance of compressor station equipment	08111	Contract Labor	-	-	-	-
1279	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	62	-	-	-
1280	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
1281	8350	Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-
1282	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-
1283	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-
1284	8360	Processing-Maintenance of purification equipment	02005	Non-Inventory Supplies	-	-	-	-
1285	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	(491)	3,975	1,068	284
1286	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-
1287	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	2,001	(2,125)	2,837	3,168
1288	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	(2)
1289	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	-	-
1290	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-
1291	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	31	(372)	246	-
1292	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	(30)	-	-	-
1293	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	(237)	-	-	-
1294	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	17
1295	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	-	-	-	-
1296	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	20,000
1297	8550	Other fuel & power for compressor stations	04590	Utilities	(0)	(1)	(1)	(0)
1298	8560	Mains expenses	01008	Expense Labor Accrual	(11,507)	9,801	3,451	(73)
1299	8560	Mains expenses	07590	Misc General Expense	-	-	-	-
1300	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-
1301	8560	Mains expenses	04307	Heavy Equipment Capitalized	1,349	(1,884)	984	(5,047)
1302	8560	Mains expenses	04589	Capitalized Utility Costs	185	49	(294)	(309)
1303	8560	Mains expenses	01013	Expense Labor Transfer In	(384)	(51)	-	-
1304	8560	Mains expenses	01000	Non-project Labor	(1,906)	(11,925)	5,859	6,111
1305	8560	Mains expenses	01006	O&M Project Labor and Contra	(384)	(51)	-	-
1306	8560	Mains expenses	04590	Utilities	(136)	11	582	712
1307	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-
1308	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-
1309	8560	Mains expenses	03003	Capitalized transportation costs	(86)	(15)	4	(47)
1310	8560	Mains expenses	07444	Uniforms Capitalized	-	-	(46)	61
1311	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	-
1312	8560	Mains expenses	07443	Uniforms	-	-	383	(716)
1313	8560	Mains expenses	02004	Warehouse Loading Charge	(559)	-	-	-
1314	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-
1315	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	(69)	-
1316	8560	Mains expenses	04302	Heavy Equipment	(1,377)	1,922	(1,005)	5,150
1317	8560	Mains expenses	02005	Non-Inventory Supplies	(2,464)	(1,590)	(243)	(1,441)
1318	8560	Mains expenses	08111	Contract Labor	3,383	8,747	(7,512)	958
1319	8560	Mains expenses	05010	Office Supplies	-	-	-	-
1320	8560	Mains expenses	03004	Vehicle Expense	176	92	(25)	333
1321	8560	Mains expenses	05111	Postage/Delivery Services	-	-	(1,245)	479
1322	8560	Mains expenses	02001	Inventory Materials	(2,807)	-	-	-
1323	8560	Mains expenses	05420	Employee Development	-	-	-	-
1324	8560	Mains expenses	01014	Expense Labor Transfer Out	384	51	-	-
1325	8560	Mains expenses	07111	Damages	-	-	1,130	-
1326	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	57	417	(703)	(432)
1327	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	1,084	1,382	(687)	(1,580)
1328	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	(178)	(17)	56	(935)
1329	8570	Transmission-Measuring and regulating station expenses	02004	Warehouse Loading Charge	(1,044)	-	-	-
1330	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	-	-	188	(79)
1331	8570	Transmission-Measuring and regulating station expenses	08111	Contract Labor	-	-	-	-
1332	8570	Transmission-Measuring and regulating station expenses	02001	Inventory Materials	(5,220)	-	-	-
1333	8590	Transmission-Other expenses	01008	Expense Labor Accrual	(576)	576	-	-
1334	8590	Transmission-Other expenses	01000	Non-project Labor	(886)	-	-	-
1335	8590	Transmission-Other expenses	02005	Non-Inventory Supplies	(38)	-	-	-
1336	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	37	115	(328)	1,122
1337	8630	Transmission-Maintenance of mains	01000	Non-project Labor	(425)	(1,777)	(1,631)	1,255
1338	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-
1339	8630	Transmission-Maintenance of mains	08111	Contract Labor	11,200	-	-	-
1340	8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-
1341	8650	Transmission-Maintenance of measuring and regulating station equipment	07601	Vehicle Cap Accrual	-	-	-	-
1342	8650	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-
1343	8650	Transmission-Maintenance of measuring and regulating station equipment	03003	Capitalized transportation costs	-	-	-	-

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1344	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	(20)	-	-
1345	8650	Transmission-Maintenance of measuring and regulating station equipment	03004	Vehicle Expense	-	-	-	-
1348	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-
1347	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	(24,255)	28,709	3,405	1,404
1348	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(190,013)	149,832	(26,676)	(7,256)
1349	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	188,903	(148,204)	23,580	7,071
1350	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	3,241	1,287	1,886	2,094
1351	8700	Distribution-Operation supervision and engineering	08911	Reimbursements	-	(66)	-	-
1352	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-
1353	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	(4,576)	(5,141)	(3,741)	(2,006)
1354	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-
1355	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	710	10,630	(10,295)	7,327
1356	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-
1357	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(1,390)	(35)	(403)	(12)
1358	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	2,245	(422)	27	(1,033)
1359	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	(1,817)	(98)	(719)	980
1360	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	278,816	(289,027)	26,238	(9,315)
1361	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	13,976	(14,774)	11,537	13,309
1362	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	7,423	-	-	-
1363	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(277,506)	287,399	(23,142)	9,502
1364	8700	Distribution-Operation supervision and engineering	04580	Utilities	874	1,185	(413)	2,488
1365	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-
1366	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-
1367	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(761)	(880)	(40)	(50)
1368	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	143	(70)	(70)
1369	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	805	1,805	692	1,350
1370	8700	Distribution-Operation supervision and engineering	05413	Transportation	499	(773)	(1,726)	833
1371	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	92	(25)	-	(630)
1372	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	(218)	150	150
1373	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	31	-	-	-
1374	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rentis Capitalized	-	-	-	-
1375	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, paper charges	291	(11,064)	11,018	(9,989)
1376	8700	Distribution-Operation supervision and engineering	05414	Logging	2,348	(4,586)	664	(2,345)
1377	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	160	-
1378	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rentis	-	-	-	-
1379	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	174	(602)	49	635
1380	8700	Distribution-Operation supervision and engineering	05419	Misc Employee Expense	(7,156)	(23,912)	93	1,199
1381	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-
1382	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	224	(453)	1,057	197
1383	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	1,418	35	411	12
1384	8700	Distribution-Operation supervision and engineering	05426	Safety Training	-	-	-	62
1385	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	86	289	128	(1,194)
1386	8700	Distribution-Operation supervision and engineering	08111	Contract Labor	(116,466)	(39,870)	10,367	1,039
1387	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	(865)	2,037	2,056	(2,663)
1388	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	1,116	1,285	161	(167)
1389	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	(887)	(5,186)	2,847	(5,002)
1390	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	(3,750)	(42)	167	65
1391	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	-	-	1,269	-
1392	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	3,835	2,924	4,947	3,878
1393	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	(468)	(50)	395	25
1394	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	14,832	-	-
1395	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	610	-	-	-
1396	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-
1397	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	690	-	-	-
1398	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	(4,276)	-	496	-
1399	8700	Distribution-Operation supervision and engineering	05420	Employee Development	547	-	(275)	-
1400	8700	Distribution-Operation supervision and engineering	05421	Training	-	375	-	664
1401	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	58	(43)	10	175
1402	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	116	646	(1,466)	159
1403	8700	Distribution-Operation supervision and engineering	05312	Long Distance	84	203	(401)	100
1404	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	(21)	-
1405	8700	Distribution-Operation supervision and engineering	05415	Membership Fees	100	25	-	-
1406	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	(165)
1407	8700	Distribution-Operation supervision and engineering	04592	Misc Rents	-	-	-	-
1408	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	-
1409	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	-	1,447	-
1410	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(7,423)	-	-	-
1411	8700	Distribution-Operation supervision and engineering	04148	Public Relations	-	-	-	-
1412	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	-	-	-
1413	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-
1414	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-
1415	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-
1416	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	-	-	-
1417	8710	Distribution load dispatching	04580	Utilities	(19)	(24)	(27)	(27)
1418	8710	Distribution load dispatching	02005	Non-Inventory Supplies	174	-	-	-
1419	8710	Distribution load dispatching	06111	Contract Labor	(3,245)	-	-	-
1420	8711	Odorization	05411	Meals and Entertainment	-	-	-	-
1421	8711	Odorization	02005	Non-Inventory Supplies	-	(137)	-	(2,459)
1422	8720	Distribution-Compressor station labor and expenses	02005	Non-Inventory Supplies	-	-	78	-
1423	8740	Mains and Services Expenses	01008	Expense Labor Accrual	(43,322)	39,250	9,152	(5,744)

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Comparison of Expense Account Balances
Variance Sep15-Aug16 vs Sep16-Aug17
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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1424	8740	Mains and Services Expenses	07590	Misc General Expense	(537)	(754)	(253)	(4,644)
1425	8740	Mains and Services Expenses	09911	Reimbursements	123	-	520	(37)
1426	8740	Mains and Services Expenses	07601	Vehicle Cap Accrual	-	-	-	-
1427	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-
1428	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	206	24	(3)	-
1429	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(2,344)	7,969	(17,892)	(1,833)
1430	8740	Mains and Services Expenses	01000	Non-project Labor	48,251	(82,287)	2,430	183
1431	8740	Mains and Services Expenses	04590	Utilities	91	(258)	1,796	303
1432	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-
1433	8740	Mains and Services Expenses	03003	Capitalized transportation costs	17,334	(16,465)	37,178	10,800
1434	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(19)	(153)	(97)	1,475
1435	8740	Mains and Services Expenses	05411	Meals and Entertainment	753	(193)	(775)	(454)
1436	8740	Mains and Services Expenses	05413	Transportation	1,324	(772)	(1,826)	(1,209)
1437	8740	Mains and Services Expenses	07120	Environmental & Safety	321	(1,650)	588	-
1438	8740	Mains and Services Expenses	07443	Uniforms	7	200	136	(2,487)
1439	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	(2,514)	(1,901)	(1,646)	(1,556)
1440	8740	Mains and Services Expenses	05384	Cellular, radio, pager charges	(35)	(21)	16	-
1441	8740	Mains and Services Expenses	05414	Lodging	1,738	-	(1,880)	(890)
1442	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	(170)	(2,134)	(3,200)	(1,105)
1443	8740	Mains and Services Expenses	05419	Misc Employee Expense	(2,603)	(4,902)	(344)	166
1444	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	(308)	(20)	(11)	-
1445	8740	Mains and Services Expenses	04302	Heavy Equipment	4,727	1,751	271	3,249
1446	8740	Mains and Services Expenses	05426	Safety Training	(127)	-	-	-
1447	8740	Mains and Services Expenses	02005	Non-Inventory Supplies	(30,508)	(6,077)	(1,303)	7,037
1448	8740	Mains and Services Expenses	06111	Contract Labor	32,671	(5,704)	66,962	18,165
1449	8740	Mains and Services Expenses	05010	Office Supplies	(854)	1,096	(367)	236
1450	8740	Mains and Services Expenses	03004	Vehicle Expense	(24,370)	(4,721)	(2,833)	1,675
1451	8740	Mains and Services Expenses	04582	Building Maintenance	-	(3,577)	430	(2,009)
1452	8740	Mains and Services Expenses	05111	Postage/Delivery Services	(11)	41	26	97
1453	8740	Mains and Services Expenses	04002	Required By Law, Safety	473	-	496	973
1454	8740	Mains and Services Expenses	02001	Inventory Materials	(3,853)	(1,082)	(36)	(992)
1455	8740	Mains and Services Expenses	04301	Equipment Lease	(2,335)	(9,883)	17,986	(1,583)
1456	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	(14,856)	(389)	(14,484)	(6,081)
1457	8740	Mains and Services Expenses	05420	Employee Development	-	-	75	0
1458	8740	Mains and Services Expenses	05421	Training	-	-	-	(45)
1459	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-
1460	8740	Mains and Services Expenses	05415	Membership Fees	-	-	130	-
1461	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-
1462	8740	Mains and Services Expenses	05424	Books & Manuals	100	-	-	-
1463	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-
1464	8740	Mains and Services Expenses	04018	Safety	-	67	601	104
1465	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	(755)	-	-
1466	8740	Mains and Services Expenses	04889	Land Rights	(2,000)	-	-	-
1467	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	(10,707)	7,789	4,879	(4,764)
1468	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-
1469	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-
1470	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	(38)	-	24
1471	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	40	-	-	-
1472	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	27,651	(8,753)	11,399	2,841
1473	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	(1,300)	(89)	(7)	(8)
1474	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-
1475	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	(715)	(27)	37	(15)
1476	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	-	-	88	97
1477	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	113	(197)	(645)	476
1478	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	327	-
1479	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	-	-	(181)	(196)
1480	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	43	-	10	216
1481	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	(743)	-	1,267
1482	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	-	-	-
1483	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	66	-	(42)
1484	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	(41)	-	-	-
1485	8750	Distribution-Measuring and regulating station expenses	02005	Non-Inventory Supplies	12,997	(1,781)	906	807
1486	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	2,700	182	-	-
1487	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	-	(55)	21	55
1488	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	1,273	13	(37)	32
1489	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	(0)	-	-
1490	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	12
1491	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	858	-	192	3,082
1492	8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	-	-	-	-
1493	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	16
1494	8750	Distribution-Measuring and regulating station expenses	02006	Purchasing Card Charges	-	-	-	-
1495	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	-	-	-	-
1496	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	(2,278)	3,250	71	81
1497	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-
1498	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	1,291	4,652	3,866	3,292
1499	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-
1500	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-
1501	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-Inventory Supplies	(487)	(297)	-	350
1502	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-
1503	8760	Distribution-Measuring and regulating station expenses-Industrial	04582	Building Maintenance	-	-	-	-

Atmos Energy Corporation, Kentucky
 Comparison of Expense Account Balances
 Variance Sep15-Aug16 vs Sep16-Aug17
 KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1504	8790	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-
1505	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual	(217)	487	500	(570)
1506	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-
1507	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07607	Telecom Cap Accrual	-	-	-	-
1508	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05399	Capitalized Telecom Costs	-	37	-	-
1509	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07603	Rent Cap Accrual	-	-	-	-
1510	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor	(1,489)	(3,002)	-	(1,266)
1511	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	42	(249)	(210)	205
1512	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-
1513	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05364	Cellular, radio, pager charges	-	(64)	-	-
1514	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-
1515	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-Inventory Supplies	4,504	(6,549)	241	14
1516	8770	Distribution-Measuring and regulating station expenses-City gate check stations	06111	Contract Labor	2,500	600	(1,925)	-
1517	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	(38,748)	32,688	7,022	4,763
1518	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	(502)
1519	8780	Meter and house regulator expenses	07601	Vehicle Cap Accrual	-	-	-	-
1520	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-
1521	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	6	9	(19)	(35)
1522	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	116	-
1523	8780	Meter and house regulator expenses	01000	Non-project Labor	41,487	(33,273)	9,622	27,040
1524	8780	Meter and house regulator expenses	04590	Utilities	(98)	(155)	(105)	730
1525	8780	Meter and house regulator expenses	07608	Uniform Cap Accrual	-	-	-	-
1526	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	922	83	314	479
1527	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	-	171	(297)	199
1528	8780	Meter and house regulator expenses	05411	Meals and Entertainment	(940)	(722)	807	(178)
1529	8780	Meter and house regulator expenses	05413	Transportation	(746)	978	227	499
1530	8780	Meter and house regulator expenses	07443	Uniforms	-	(301)	464	(168)
1531	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	74	-	-
1532	8780	Meter and house regulator expenses	05414	Lodging	(6,817)	(160)	-	(2,889)
1533	8780	Meter and house regulator expenses	05419	Misc Employee Expense	-	-	60	-
1534	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	(11)	(89)	33	64
1535	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	(119)	-
1536	8780	Meter and house regulator expenses	02005	Non-Inventory Supplies	329	(219)	(278)	777
1537	8780	Meter and house regulator expenses	06111	Contract Labor	-	-	-	-
1538	8780	Meter and house regulator expenses	05010	Office Supplies	(98)	(1,214)	295	(1,179)
1539	8780	Meter and house regulator expenses	03004	Vehicle Expense	(1,385)	(133)	(502)	(723)
1540	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-
1541	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	-	-	15
1542	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	130	(50)	-
1543	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	(44)	-	-	-
1544	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-
1545	8790	Customer installations expenses	01008	Expense Labor Accrual	(161)	161	-	-
1546	8790	Customer installations expenses	01000	Non-project Labor	(247)	-	-	-
1547	8790	Customer installations expenses	02005	Non-Inventory Supplies	-	(6)	-	-
1548	8800	Distribution-Other expenses	01008	Expense Labor Accrual	842	2,818	56	3,636
1549	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-
1550	8800	Distribution-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-
1551	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-
1552	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-
1553	8800	Distribution-Other expenses	04569	Capitalized Utility Costs	-	-	-	-
1554	8800	Distribution-Other expenses	01000	Non-project Labor	1,601	(11,320)	(7,166)	3,355
1555	8800	Distribution-Other expenses	07809	Utility Cap Accrual	-	-	-	-
1556	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-
1557	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-
1558	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-
1559	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	301	-
1560	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	-	-
1561	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-
1562	8800	Distribution-Other expenses	02005	Non-Inventory Supplies	(1,007)	(139)	(54)	(1,587)
1563	8800	Distribution-Other expenses	05010	Office Supplies	9	-	-	-
1564	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-
1565	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-
1566	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	16	(16)
1567	8800	Distribution-Other expenses	07510	Association Dues	-	-	-	-
1568	8800	Distribution-Other expenses	05421	Training	-	(1,915)	(45)	(56)
1569	8800	Distribution-Other expenses	05415	Membership Fees	-	-	76	(291)
1570	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-
1571	8800	Distribution-Other expenses	05424	Books & Manuals	-	(55)	-	-
1572	8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	-	-	-
1573	8800	Distribution-Other expenses	04018	Safety	-	-	-	-
1574	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-
1575	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-
1576	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-
1577	8810	Distribution-Rents	04569	Capitalized Utility Costs	33,356	(2,634)	646	4,965
1578	8810	Distribution-Rents	04590	Utilities	(434)	(1,892)	821	(703)
1579	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-
1580	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	6
1581	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(2,486)	2,641	4,831	4,528
1582	8810	Distribution-Rents	04581	Building Lease/Rents	3,812	(5,731)	(8,740)	(9,068)
1583	8810	Distribution-Rents	07499	Misc Employee Welfare Exp	-	40	-	(120)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
Variance Sep15-Aug16 vs Sep16-Aug17
KY - Div 009

Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1584	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-
1585	8810	Distribution-Rents	02005	Non-inventory Supplies	-	-	-	-
1586	8810	Distribution-Rents	08111	Contract Labor	46,041	-	-	-
1587	8810	Distribution-Rents	05010	Office Supplies	(51)	-	-	-
1588	8810	Distribution-Rents	04582	Building Maintenance	(48,549)	7,841	(1,730)	(4,290)
1589	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	86
1590	8810	Distribution-Rents	04212	IT Equipment	-	-	-	-
1591	8810	Distribution-Rents	04585	Railroad easements and crossings	-	-	-	-
1592	8810	Distribution-Rents	04592	Misc Rents	-	-	-	-
1593	8810	Distribution-Rents	04018	Safety	-	-	-	-
1594	8810	Distribution-Rents	04882	WIP Removal Cost	-	-	-	-
1595	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	(246)	(98)	(254)	(7)
1596	8860	Distribution-Maintenance of structures and improvements	07608	Uniform Cap Accrual	-	-	-	-
1597	8860	Distribution-Maintenance of structures and improvements	07444	Uniforms Capitalized	-	-	-	-
1598	8860	Distribution-Maintenance of structures and improvements	07443	Uniforms	-	-	-	-
1599	8860	Distribution-Maintenance of structures and improvements	02005	Non-inventory Supplies	-	-	-	-
1600	8860	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	(32)	(105)	(32)	(1,485)
1601	8860	Distribution-Maintenance of structures and improvements	04592	Misc Rents	-	-	-	-
1602	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(3,464)	2,105	175	482
1603	8870	Distribution-Maint of mains	04307	Heavy Equipment Capitalized	-	1,427	-	-
1604	8870	Distribution-Maint of mains	01000	Non-project Labor	(3,875)	(4,083)	(1,818)	(248)
1605	8870	Distribution-Maint of mains	04302	Heavy Equipment	-	(1,456)	-	-
1606	8870	Distribution-Maint of mains	02005	Non-inventory Supplies	200	(446)	-	-
1607	8870	Distribution-Maint of mains	08111	Contract Labor	-	1,890	-	(2,100)
1608	8890	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-
1609	8890	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-
1610	8890	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	(34)	-	-
1611	8890	Maintenance of measuring and regulating station equipment-General	02005	Non-inventory Supplies	(81)	(2,241)	(270)	-
1612	8890	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	(170)	-	-
1613	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-
1614	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-
1615	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-inventory Supplies	2,852	(101)	(165)	(314)
1616	8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	-	-	-	-
1617	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-inventory Supplies	1,119	29	-	-
1618	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	1,387	3,351	400	(195)
1619	8920	Maintenance of services	01008	Expense Labor Accrual	294	(189)	(172)	341
1620	8920	Maintenance of services	09811	Reimbursements	-	-	-	-
1621	8920	Maintenance of services	01000	Non-project Labor	-	(1,013)	(1,136)	-
1622	8920	Maintenance of services	02005	Non-inventory Supplies	-	(5)	-	-
1623	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(5,463)	1,839	(834)	121
1624	8930	Maintenance of meters and house regulators	01000	Non-project Labor	4,252	(7,195)	(5,013)	(2,870)
1625	8930	Maintenance of meters and house regulators	02005	Non-inventory Supplies	-	(91)	-	-
1626	8940	Distribution-Maintenance of other equipment	09811	Reimbursements	(1,485)	1,412	-	(191)
1627	8940	Distribution-Maintenance of other equipment	07601	Vehicle Cap Accrual	-	-	-	-
1628	8940	Distribution-Maintenance of other equipment	07807	Telecom Cap Accrual	-	-	-	-
1629	8940	Distribution-Maintenance of other equipment	05389	Capitalized Telecom Costs	31	-	-	18
1630	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	-	-
1631	8940	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	-	-	-	-
1632	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-
1633	8940	Distribution-Maintenance of other equipment	05384	Cellular, radio, pager charges	(52)	-	-	(32)
1634	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	-	-
1635	8940	Distribution-Maintenance of other equipment	02005	Non-inventory Supplies	(3,740)	(620)	70	28
1636	8940	Distribution-Maintenance of other equipment	08111	Contract Labor	1,300	-	-	-
1637	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	34	-	-
1638	8940	Distribution-Maintenance of other equipment	03004	Vehicle Expense	-	-	-	-
1639	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-
1640	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-
1641	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-
1642	9010	Customer accounts-Operation supervision	05010	Office Supplies	(40)	-	-	-
1643	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	(102)	-	-	-
1644	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	(11,636)	8,334	878	3,481
1645	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	(5,620)	-	-	-
1646	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-
1647	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	18,311	(3,080)	3,558	12,737
1648	9020	Customer accounts-Meter reading expenses	04580	Utilities	34	177	135	301
1649	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-
1650	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	-	-	-	-
1651	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	189	(74)	(88)	78
1652	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	(1,194)	(1,113)	-	-
1653	9020	Customer accounts-Meter reading expenses	05413	Transportation	(2,488)	(1,892)	-	-
1654	9020	Customer accounts-Meter reading expenses	07443	Uniforms	(292)	127	80	(74)
1655	9020	Customer accounts-Meter reading expenses	05414	Logging	(370)	(11,188)	-	3,133
1656	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	-	(204)
1657	9020	Customer accounts-Meter reading expenses	08419	Misc Employee Expense	-	-	-	(63)
1658	9020	Customer accounts-Meter reading expenses	02005	Non-inventory Supplies	10	-	(12)	(1)
1659	9020	Customer accounts-Meter reading expenses	08111	Contract Labor	(19,100)	(3,874)	(22,980)	(27,566)
1660	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	-	-
1661	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	-	-	-	-
1662	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-
1663	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	2,878	2,882	2,882	4,857

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1664	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-
1665	9020	Customer accounts-Meter reading expenses	05352	AMI Tower Fees	6	0	937	604
1666	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	(15,492)	8,359	(1,472)	(3,315)
1667	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	-
1668	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	26,016	(34,513)	(4,957)	(7,689)
1669	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	682	(1,328)	353	(267)
1670	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	(169)	213	(374)	-
1671	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	211	(442)	(293)	-
1672	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	(25)	-	-
1673	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	(29)	(120)	(1,010)	(106)
1674	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-
1675	9030	Customer accounts-Customer records and collections expenses	02005	Non-Inventory Supplies	(21)	-	-	(32)
1676	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	(10)	-	-
1677	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	(518)	(139)	160	810
1678	9030	Customer accounts-Customer records and collections expenses	06116	Bill Print Fees	-	-	-	-
1679	9030	Customer accounts-Customer records and collections expenses	04582	Building Maintenance	-	-	66	-
1680	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	(28)	(91)	-	(511)
1681	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	-	-
1682	9030	Customer accounts-Customer records and collections expenses	04044	Advertising	-	-	-	(198)
1683	9030	Customer accounts-Customer records and collections expenses	06112	Collection Fees	(271)	(104)	-	-
1684	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	-	-	-	-
1685	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-
1686	9040	Customer accounts-Uncollectible accounts	09927	Cust Uncol Acct-Write Off	(332,983)	(1,448)	(266)	3,886
1687	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	(3,991)	3,549	415	(381)
1688	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	-	-
1689	9090	Customer service-Operating informational and instructional advertising expense	07607	Telecom Cap Accrual	-	-	-	-
1690	9090	Customer service-Operating informational and instructional advertising expense	05399	Capitalized Telecom Costs	-	-	-	-
1691	9060	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	4,208	(3,733)	201	201
1692	9060	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	710	(338)	87	(70)
1693	9060	Customer service-Operating informational and instructional advertising expense	05413	Transportation	1,234	(857)	(108)	319
1694	9060	Customer service-Operating informational and instructional advertising expense	05414	Lodging	713	(688)	626	183
1695	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	56	-
1696	9090	Customer service-Operating informational and instructional advertising expense	05377	Cell phone equipment and accessories	-	-	-	-
1697	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	122	(477)	-	-
1698	9090	Customer service-Operating informational and instructional advertising expense	05111	Postage/Delivery Services	-	-	-	-
1699	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	(189)	58	-
1700	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-
1701	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-
1702	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	127	(120)	-	(34)
1703	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	-	(117)	-
1704	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-
1705	9100	Customer service-Miscellaneous customer service	04044	Advertising	-	-	-	-
1706	9110	Sales-Supervision	01008	Expense Labor Accrual	(6,320)	5,889	1,068	(479)
1707	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-
1708	9110	Sales-Supervision	07607	Telecom Cap Accrual	-	-	-	-
1709	9110	Sales-Supervision	05399	Capitalized Telecom Costs	15	-	-	-
1710	9110	Sales-Supervision	01000	Non-project Labor	6,808	(5,108)	1,955	1,875
1711	9110	Sales-Supervision	05411	Meals and Entertainment	(494)	(374)	(113)	90
1712	9110	Sales-Supervision	05413	Transportation	(1,573)	(1,012)	117	223
1713	9110	Sales-Supervision	05414	Lodging	(362)	(846)	215	498
1714	9110	Sales-Supervision	04040	Community Rel&Trade Shows	(59)	(599)	(132)	(105)
1715	9110	Sales-Supervision	05377	Cell phone equipment and accessories	(25)	-	-	-
1716	9110	Sales-Supervision	02005	Non-Inventory Supplies	-	-	-	-
1717	9110	Sales-Supervision	05010	Office Supplies	194	79	(67)	(28)
1718	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	-	-	-
1719	9110	Sales-Supervision	05111	Postage/Delivery Services	1,370	(1,196)	635	147
1720	9110	Sales-Supervision	07510	Association Dues	-	-	-	(258)
1721	9110	Sales-Supervision	04046	Customer Relations & Assist	5,286	1,945	251	2,063
1722	9110	Sales-Supervision	04044	Advertising	250	2,367	421	-
1723	9110	Sales-Supervision	05420	Employee Development	-	-	-	100
1724	9110	Sales-Supervision	05421	Training	-	16	-	-
1725	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	(11)	-	(38)
1726	9110	Sales-Supervision	07520	Donations	-	-	-	-
1727	9110	Sales-Supervision	04021	Promo Other, Misc	(32)	-	-	-
1728	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-
1729	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	(1,400)	-	(1,513)	(1,576)
1730	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	15
1731	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-
1732	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	1,031	38	-	206
1733	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	-	-	(200)	(1,015)
1734	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	(14,232)	(3,380)	(3,599)	(1,388)
1735	9120	Sales-Demonstrating and selling expenses	04044	Advertising	1,715	1,302	75	2,076
1736	9120	Sales-Demonstrating and selling expenses	05421	Training	-	(595)	-	-
1737	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	(1,004)	152	(2)	158
1738	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	(1,900)	-	85	(370)
1739	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	(333)	(459)	(376)	-
1740	9130	Sales-Advertising expenses	04044	Advertising	495	94	275	(706)
1741	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-
1742	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-
1743	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	2,000	-	-	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16
1744	9180	Sales-Miscellaneous sales expenses	05111	Postage/Delivery Services	-	-	-	-
1745	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	(4,531)	4,127	559	(508)
1748	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-
1747	9200	A&G-Administrative & general salaries	01000	Non-project Labor	7,782	(4,818)	386	353
1748	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-
1749	9210	A&G-Office supplies & expense	07580	Misc General Expense	-	-	(99)	-
1750	9210	A&G-Office supplies & expense	07607	Telecom Cap Accrual	-	-	-	-
1751	9210	A&G-Office supplies & expense	05389	Capitalized Telecom Costs	-	-	-	-
1752	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	42	-	(74)	(135)
1753	9210	A&G-Office supplies & expense	05413	Transportation	(291)	51	(28)	(87)
1754	9210	A&G-Office supplies & expense	05414	Lodging	380	-	(386)	(361)
1755	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	(13)	-	98	-
1756	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	(1)	-	-	-
1757	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-
1758	9210	A&G-Office supplies & expense	08111	Contract Labor	-	-	-	(841)
1759	9210	A&G-Office supplies & expense	05010	Office Supplies	2	-	-	-
1760	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-
1761	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-
1762	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-
1763	9210	A&G-Office supplies & expense	04070	Insurance-Other	(102)	-	-	2,240
1764	9210	A&G-Office supplies & expense	05421	Training	9	-	-	-
1765	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-
1766	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	5	(11)	(18)	(18)
1767	9220	A&G-Administrative expense transferred-Credit	41131	Billing for CSC O&M	(79,482)	(50,780)	(16,365)	(93,593)
1768	9220	A&G-Administrative expense transferred-Credit	41132	Billing for SS O&M	(74,089)	20,447	40,719	118,044
1769	9220	A&G-Administrative expense transferred-Credit	09341	Admin & General Expenses	82,475	(50,605)	(72,507)	(99,192)
1770	9230	A&G-Outside services employed	06121	Legal	(55,711)	(7,783)	(15,728)	(13,112)
1771	9230	A&G-Outside services employed	06111	Contract Labor	30,000	-	-	-
1772	9240	A&G-Property Insurance	04069	Blueflame Property Insurance	488	488	488	488
1773	9240	A&G-Property Insurance	04072	Insurance Capitalized	(20)	(331)	(486)	(849)
1774	9250	A&G-Injuries & damages	07590	Misc General Expense	-	-	-	-
1775	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-
1776	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	(52)	(4)	(18)	25
1777	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	(1,255)	493	857	(1,251)
1778	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-
1779	9250	A&G-Injuries & damages	02005	Non-Inventory Supplies	-	-	-	-
1780	9250	A&G-Injuries & damages	05418	Settlement	(56,566)	8,001	2,921	(2,854)
1781	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-
1782	9250	A&G-Injuries & damages	04018	Safety	-	-	(175)	-
1783	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-
1784	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	968	(766)	2,363	2,448
1785	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	(30,998)	(2,639)	1,282	1,329
1788	9260	A&G-Employee pensions and benefits	01280	HSA Benefits Load	(392)	(19)	57	59
1787	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	4,980	(1,020)	13,487	13,987
1788	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	(7)	(1)	(3)	12
1789	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	(179)	(19)	(39)	46
1790	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	195	(295)	(138)	(143)
1791	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	725	(6,740)	(614)	(647)
1792	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	25	5,376	(182)	(191)
1793	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-
1794	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	-	-	-	-
1795	9260	A&G-Employee pensions and benefits	01289	LTD Benefits Load	(525)	2,915	(5,459)	1,897
1796	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	40	(1,415)	(949)	(988)
1797	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	(287)
1798	9260	A&G-Employee pensions and benefits	07443	Uniforms	723	(3,740)	9,737	(2,574)
1799	9260	A&G-Employee pensions and benefits	01283	RSP FACC Benefits Load	440	784	1,173	1,213
1800	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	(175)	(13)	(63)	84
1801	9260	A&G-Employee pensions and benefits	01288	Life Benefits Projects	(11)	(1)	(4)	8
1802	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	(363)	(27)	(134)	183
1803	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	7,977	(3,113)	1,307	(1,822)
1804	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-
1805	9260	A&G-Employee pensions and benefits	07480	RSU-Long Term Incentive Plan - Time Lapse	(871)	8	8	8
1806	9260	A&G-Employee pensions and benefits	08111	Contract Labor	-	(1,414)	1,414	-
1807	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	(81)	(6)	(30)	40
1808	9260	A&G-Employee pensions and benefits	01282	HSA Benefits Projects	(2)	(0)	(1)	1
1809	9260	A&G-Employee pensions and benefits	07483	RSU-Management Incentive Plan	(280)	10	(35)	(48)
1810	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-
1811	9260	A&G-Employee pensions and benefits	01239	Employer 401K Expense	-	1,642	-	(1,642)
1812	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	(15)	(1)	(5)	7
1813	9260	A&G-Employee pensions and benefits	07449	Non-Qual Retirement Exp	-	-	-	(46)
1814	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	-
1815	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-
1816	9260	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	-	(106,663)
1817	9260	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-
1818	9260	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-
1819	9260	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-
1820	9260	A&G-Regulatory commission expenses	08121	Legal	-	-	-	-
1821	9260	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-
1822	9260	A&G-Regulatory commission expenses	08111	Contract Labor	2,170	(1,321)	(12,359)	(11,136)
1823	9260	A&G-Regulatory commission expenses	05010	Office Supplies	-	-	(629)	-

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1824	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	-	281	-	(1,890)
1825	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-
1826	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	-	-
1827	9302	Miscellaneous general expenses	05413	Transportation	-	-	-	-
1828	9302	Miscellaneous general expenses	05414	Lodging	-	-	-	-
1829	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	-	-	-
1830	9302	Miscellaneous general expenses	07510	Association Dues	8	13,622	(8,893)	2,482
1831	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	(50)	5,999
1832	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	60	250	-	-
1833	9302	Miscellaneous general expenses	07520	Donations	(388)	25	-	-
1834	9310	A&G-Rents	04581	Building Lease/Rents	21	(17)	21	(17)
1835					<u>(640,117)</u>	<u>(252,632)</u>	<u>100,925</u>	<u>(118,055)</u>

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1	-	-	-	-	-	-	-	-	-
2	899	913	(2,104)	(188)	282	(123)	(641)	322	(2,016)
3	-	-	-	-	-	-	-	-	-
4	3,400	4,922	5,094	2,645	2,358	1,641	327	717	29,910
5	-	-	-	-	-	-	-	-	-
6	-	-	-	-	(29)	-	-	-	(29)
7	159	2,978	9	-	48	-	14	-	4,730
8	16,170	21,238	3,704	7,033	-	-	-	800	83,382
9	-	-	-	-	70	-	-	-	70
10	1,032	341	(1,430)	(249)	45	(569)	1,160	303	(450)
11	3,291	3,859	5,315	2,546	1,703	224	2,313	2,250	29,332
12	170	231	209	156	189	164	170	175	2,057
13	137	285	10	81	-	17	470	-	3,722
14	-	-	-	-	-	-	12,800	-	12,800
15	(198)	418	(1,115)	375	364	(183)	555	(107)	80
16	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-
18	(278)	(314)	(338)	(327)	(293)	(320)	(262)	(786)	(3,706)
19	1,285	1,981	442	1,793	2,030	1,257	2,153	1,539	18,666
20	326	369	397	384	344	376	308	924	4,353
21	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-
24	2,733	200	906	773	988	2,818	2,911	1,246	17,563
25	370	-	-	-	-	-	-	-	370
26	-	-	-	-	-	-	-	-	-
27	104	112	109	-	215	68	34	116	1,144
28	190	(256)	35	(35)	111	(82)	(29)	92	(84)
29	426	-	212	-	278	59	-	132	1,483
30	85	194	293	174	117	117	105	103	1,665
31	-	-	-	-	-	-	-	-	349
32	579	(481)	(951)	243	(322)	-	-	-	0
33	-	-	-	-	-	-	-	-	-
34	2,518	1,716	471	1,286	-	-	-	-	8,066
35	284	383	220	198	160	150	143	76	2,188
36	(7)	-	-	-	-	-	-	-	(7)
37	-	-	-	-	-	-	-	-	-
38	3,502	54	1,340	-	1,575	7	-	-	6,478
39	-	-	-	-	-	-	-	-	-
40	37	-	-	-	-	-	-	-	37
41	-	353	81	80	20	-	-	-	647
42	-	-	-	-	-	-	-	-	-
43	1,375	867	1,080	458	260	142	78	157	5,458
44	(82)	(12)	(21)	(8)	(69)	(44)	(56)	-	(538)
45	457	74	295	80	170	108	183	-	3,187
46	-	-	-	-	-	-	-	-	-
47	46	666	136	202	-	-	73	-	11,449
48	375	300	300	1,250	2,170	3,133	2,618	3,292	21,784
49	59	616	(675)	-	-	-	216	580	796
50	98	1,125	-	-	-	-	393	1,138	2,950
51	-	764	46	-	16	-	348	26	1,631
52	-	4,140	-	-	-	-	-	1,579	5,719
53	-	-	-	-	-	-	72	(72)	-
54	-	-	-	-	-	-	131	-	131
55	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	216	(216)	-
57	-	-	-	-	-	-	393	-	393
58	-	-	-	-	-	-	13	-	13
59	2,903	(4,914)	(2,196)	834	1,310	1,659	(445)	1,918	3,691
60	-	-	-	-	-	-	-	-	-
61	14,975	6,784	11,245	10,834	10,047	11,355	9,514	10,216	123,399
62	-	-	-	-	-	-	-	-	(2)
63	-	-	-	-	-	281	-	-	281
64	-	-	-	-	-	-	-	389	389
65	-	183	-	-	-	-	-	-	700
66	-	-	-	-	-	-	-	-	-
67	-	59	-	-	-	-	-	-	140

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
68	-	-	-	-	-	-	-	-	17
69	-	-	-	-	3,720	246	(0)	-	3,965
70	-	-	-	-	-	-	-	-	20,000
71	31	31	30	30	30	28	33	38	372
72	(4,493)	6,803	(5,764)	(1,410)	1,253	2,090	(168)	1,794	(361)
73	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-
75	(1,131)	-	(554)	-	-	-	-	(368)	(10,095)
76	(930)	(627)	(1,090)	(502)	(1,304)	(954)	(612)	(1,034)	(11,307)
77	-	-	-	-	-	-	-	-	-
78	6,083	17,420	28,128	13,113	11,328	14,306	11,734	11,783	182,194
79	-	-	-	-	-	1,062	-	-	1,062
80	1,751	1,217	2,069	1,000	2,495	1,678	1,094	1,814	20,618
81	-	-	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-
83	(89)	(586)	(5)	(24)	(3,866)	(55)	(34)	-	(4,789)
84	(10)	(98)	-	(62)	-	-	(24)	-	(516)
85	-	-	-	-	-	-	-	-	-
86	56	604	-	607	-	-	77	-	3,664
87	-	-	-	-	-	-	-	123	122
88	-	-	-	-	-	-	-	64	64
89	-	-	-	-	-	-	-	-	-
90	1,154	-	565	-	-	-	-	375	10,301
91	4,571	2,020	2,179	2,121	1,386	4,092	1,441	1,043	22,686
92	1,794	1,598	1,020	-	1,598	-	6,055	(60)	45,483
93	238	-	-	-	-	-	-	-	238
94	495	3,621	76	242	9,460	135	110	-	14,748
95	62	24	1,601	-	-	-	603	-	2,769
96	-	-	-	-	-	-	-	1,363	1,343
97	-	-	-	-	-	-	-	-	-
98	-	-	-	-	-	(1,062)	-	-	(1,062)
99	-	-	-	-	-	-	-	-	1,130
100	(138)	25	(36)	(41)	314	(117)	(196)	-	(0)
101	85	127	244	-	784	393	-	-	5,036
102	619	519	659	401	594	523	600	688	6,884
103	-	-	-	-	-	-	-	-	-
104	276	35	-	572	123	117	-	-	1,328
105	-	-	-	-	-	-	-	-	-
106	-	-	-	-	-	-	-	-	-
107	-	-	-	-	-	-	-	-	-
108	-	-	-	-	-	-	-	-	-
109	-	-	-	-	-	-	-	-	-
110	(676)	-	-	144	(144)	113	1,371	3,019	4,383
111	-	-	-	578	-	225	2,697	6,432	12,299
112	-	-	-	-	-	-	22	-	22
113	-	-	-	1,400	-	-	-	-	12,600
114	-	-	-	-	-	-	-	-	-
115	-	-	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-
117	-	-	-	-	-	-	-	-	-
118	-	-	-	186	11	-	-	-	197
119	-	-	-	-	-	-	-	-	-
120	-	-	-	-	-	-	117	-	117
121	9,797	(15,068)	(12,050)	409	2,902	4,905	3,289	2,872	(267)
122	(359,366)	(320,990)	(479,667)	(330,962)	(310,767)	(339,374)	(336,217)	(312,537)	(4,316,108)
123	355,861	313,846	474,137	323,804	309,116	328,668	320,528	299,664	4,236,332
124	157	-	(1,458)	-	12,686	340	5,209	3,918	30,268
125	(1,644)	-	-	(2,846)	-	-	(1,439)	-	(6,905)
126	-	-	-	-	-	-	-	-	-
127	11,146	6,257	8,740	7,715	10,732	8,735	10,548	(4,854)	93,650
128	-	-	-	-	-	-	-	-	-
129	(26,592)	(6,083)	(13,286)	(14,695)	(19,354)	(11,486)	(36,794)	(10,675)	(198,340)
130	-	-	-	-	-	-	-	-	-
131	-	-	-	-	-	-	(44)	(780)	(2,931)
132	(4,841)	(13,546)	(10,368)	(4,427)	(6,910)	(12,045)	(5,886)	(11,120)	(94,741)
133	-	159	-	584	-	159	-	(425)	(387)

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
134	550,552	548,330	827,693	561,718	543,740	550,727	546,684	567,324	7,229,320
135	61,013	35,741	56,940	39,012	32,003	35,253	38,174	34,097	547,065
136	-	-	-	-	-	-	-	-	7,469
137	(547,047)	(541,187)	(822,238)	(554,559)	(542,089)	(540,021)	(530,995)	(554,451)	(7,149,620)
138	4,352	8,170	8,775	6,320	7,620	6,717	6,723	9,763	93,807
139	-	-	-	-	-	-	-	-	-
140	-	-	-	-	-	-	-	-	-
141	(137)	(520)	(329)	(575)	(391)	(306)	(79)	(419)	(4,752)
142	(78)	(184)	-	-	-	-	-	-	(402)
143	6,588	10,645	9,956	3,943	8,201	8,858	5,057	7,916	93,740
144	965	1,758	3,098	2,048	3,249	4,733	2,503	2,841	26,882
145	-	-	-	-	-	-	-	666	757
146	150	331	-	-	-	-	-	-	781
147	-	-	-	-	-	-	1,405	4,079	5,515
148	-	-	-	-	-	(216)	-	-	(216)
149	23,399	55	6,677	11,109	10,344	6,178	32,746	13,000	138,040
150	1,679	3,152	9,868	5,683	4,487	11,873	2,616	5,335	59,836
151	-	-	-	493	17	1,109	-	233	2,013
152	-	-	-	-	-	360	-	-	360
153	615	230	358	126	123	720	(15)	171	3,909
154	745	39	401	-	-	-	1,120	11,375	15,899
155	-	-	-	63	-	-	-	-	63
156	1,340	217	1,381	360	316	588	288	2,125	9,134
157	-	-	-	-	-	-	45	796	2,991
158	-	-	-	-	-	-	-	-	62
159	975	2,326	2,945	490	540	436	210	1,053	12,390
160	-	-	(1,641)	-	14,410	2,288	165,044	221,484	293,474
161	5,872	2,953	1,901	20,803	1,566	1,425	16,023	5,986	77,867
162	216	869	503	858	673	512	113	770	7,614
163	8,559	233	1,049	4,717	6,717	1,057	16,646	1,779	53,238
164	3,382	14,560	8,190	725	3,429	11,788	2,612	6,652	58,092
165	248	-	-	-	-	-	-	-	1,517
166	3,858	4,138	5,697	2,573	6,958	3,546	3,920	6,178	55,602
167	972	440	921	308	106	578	173	366	5,583
168	-	-	285	970	-	-	-	21	16,108
169	-	-	-	-	-	-	15,608	45,326	61,544
170	-	-	-	-	-	-	-	250	250
171	-	-	-	-	-	-	-	-	-
172	978	2,835	745	-	-	-	4,918	-	10,036
173	805	419	-	975	-	-	-	350	3,495
174	21	-	334	-	700	-	-	605	2,699
175	36	-	-	-	820	12	-	83	1,218
176	5,887	5,664	5,796	6,674	5,156	5,842	5,029	4,611	64,085
177	497	936	840	708	305	381	143	182	5,203
178	195	-	-	-	-	-	-	-	195
179	50	-	175	-	-	3,000	155	-	3,505
180	-	-	-	-	-	-	-	-	-
181	-	-	-	-	-	-	-	-	-
182	-	35	-	-	-	-	-	-	35
183	-	-	-	-	-	-	-	-	1,447
184	-	-	-	-	-	-	-	-	(7,469)
185	-	-	41	-	-	242	-	-	284
186	-	-	-	-	-	-	-	-	-
187	-	-	75	-	-	-	-	-	75
188	150	-	-	-	-	-	-	-	150
189	-	-	-	-	-	-	195	-	195
190	35	-	23	-	-	30	-	-	88
191	50	48	59	27	61	352	-	-	679
192	-	-	-	-	-	-	-	-	174
193	-	-	-	-	-	-	-	-	-
194	59	-	-	-	-	-	-	-	59
195	-	-	-	1,204	-	-	-	-	1,782
196	-	-	-	-	-	-	-	-	78
197	6,447	12,227	(39,506)	(4,749)	16,744	6,238	5,707	27,463	19,211
198	403	116	(471)	60	-	(219)	115	(505)	416
199	-	-	55	-	-	-	55	28	275

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
200	-	-	-	-	-	-	-	-	-
201	-	-	-	-	-	-	-	-	-
202	(74)	(114)	(235)	(79)	-	(16)	(27)	(72)	(687)
203	(58,591)	(58,255)	(53,919)	(66,978)	(57,161)	(60,210)	(39,341)	(69,211)	(719,025)
204	92,460	112,839	169,188	93,795	100,482	92,861	94,796	113,715	1,300,711
205	4,289	3,927	3,728	3,058	5,012	4,034	3,945	4,751	50,620
206	-	-	-	-	-	-	-	-	-
207	(111,883)	(102,057)	(92,768)	(87,173)	(116,878)	(92,331)	(109,914)	(134,344)	(1,228,131)
208	(1,538)	(309)	(641)	(394)	(50)	(176)	(165)	(143)	(5,828)
209	206	472	867	153	757	524	1,083	1,176	7,481
210	-	128	879	-	-	466	287	706	4,176
211	47	457	-	-	-	-	-	382	2,738
212	2,835	516	915	573	82	293	300	238	9,885
213	705	663	1,399	947	1,604	1,179	1,805	903	11,640
214	26	114	-	-	-	-	-	-	156
215	225	449	1,260	3,168	868	2,954	3,703	102	15,310
216	24	-	-	-	-	65	353	27	937
217	98	510	-	-	-	50	23	1,683	4,105
218	106	89	413	140	-	29	46	122	1,047
219	17,765	19,081	22,735	20,298	10,638	19,703	26,440	12,380	228,104
220	-	-	-	-	-	-	-	-	-
221	20,849	34,269	21,977	12,592	16,630	8,249	16,098	37,538	220,581
222	(3,585)	104,749	87,379	51,843	53,733	22,504	170,979	90,314	1,031,857
223	1,755	209	719	1,278	721	709	564	1,695	11,146
224	89,842	72,827	96,622	140,702	87,487	64,804	110,856	93,697	1,053,235
225	406	25	819	3,139	11,080	4,170	3,756	734	25,533
226	271	201	100	209	75	111	92	312	2,171
227	1,481	960	-	-	-	-	-	-	4,383
228	10,066	9,470	15,545	10,527	17,822	13,095	20,058	10,038	151,141
229	42,022	40,363	32,284	48,047	47,689	41,735	13,703	58,243	505,595
230	106,422	102,122	61,476	16,346	110,403	89,294	71,041	128,383	1,039,536
231	1,610	277	-	150	-	-	-	730	2,930
232	-	-	-	449	-	-	-	-	449
233	1,653	-	-	-	-	-	-	-	1,653
234	-	-	-	-	-	-	-	-	130
235	-	-	-	-	87	40	-	-	127
236	-	-	-	-	-	-	-	-	100
237	-	-	-	-	150	-	-	-	150
238	218	31	403	-	-	-	97	-	1,522
239	-	-	-	-	-	-	-	-	-
240	-	-	-	-	-	-	-	-	-
241	10,576	(11,786)	(9,961)	3,322	5,564	1,371	3,273	(2,941)	(1,018)
242	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-
244	-	-	-	-	-	-	-	-	(38)
245	-	-	-	-	-	-	-	-	-
246	45,095	25,452	31,857	34,527	35,491	31,134	34,254	22,712	416,782
247	78	94	107	80	686	102	377	114	2,015
248	-	-	-	-	-	-	-	-	-
249	(22)	(31)	-	-	-	-	-	-	(811)
250	-	(143)	-	-	-	-	-	-	(191)
251	267	578	679	-	255	351	96	309	4,187
252	-	-	-	-	-	-	-	-	327
253	-	256	-	-	-	-	-	-	365
254	187	59	14	-	-	-	-	-	529
255	-	-	1,066	-	355	-	-	-	2,841
256	-	-	-	-	-	-	-	-	-
257	-	-	-	-	-	-	-	-	66
258	-	-	-	-	-	-	-	-	-
259	2,797	3,327	4,859	1,765	4,640	4,660	3,344	1,337	48,490
260	-	500	-	-	3,350	3,710	90	1,650	12,162
261	-	-	-	-	-	184	-	-	260
262	52	49	-	-	-	-	-	-	1,459
263	-	-	-	235	154	-	-	-	389
264	155	14	-	-	-	-	-	-	181
265	2,676	837	161	-	-	-	-	-	7,805

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
266	-	-	-	-	-	-	-	-	-
267	-	-	-	-	-	-	-	-	16
268	-	-	-	-	-	-	-	-	-
269	-	-	-	-	-	-	-	3,150	3,150
270	(1,000)	(228)	44	284	153	(610)	207	3,566	1,198
271	-	-	-	-	-	-	-	-	-
272	1,076	696	2,770	2,983	2,247	578	902	5,803	35,158
273	-	(149)	-	-	-	-	-	-	(149)
274	-	192	-	-	-	-	-	-	192
275	2,528	153	40	13	318	-	159	1,413	4,973
276	-	323	-	-	-	-	-	-	323
277	-	-	-	-	-	-	-	-	-
278	-	2,741	-	-	-	-	-	-	2,741
279	-	-	-	-	-	-	-	-	-
280	-	-	-	-	-	-	-	-	-
281	-	-	-	-	-	-	-	-	-
282	-	-	-	-	-	-	-	-	-
283	-	-	-	-	-	-	-	-	-
284	-	-	-	-	-	-	-	-	-
285	89	926	955	97	335	148	44	279	3,542
286	-	-	-	-	-	-	-	(4,721)	(4,721)
287	-	-	-	-	-	-	-	-	-
288	-	-	-	-	-	-	-	6,500	6,500
289	398	185	436	-	176	7,471	14,634	1,515	30,282
290	-	-	-	-	-	-	-	-	3,100
291	1,556	(17,728)	(21,842)	1,413	11,195	6,750	4,221	9,184	3,381
292	-	-	-	-	-	-	-	21	21
293	-	-	-	-	-	-	-	-	-
294	-	-	-	-	-	-	-	-	-
295	(30)	(18)	(24)	-	-	-	-	(16)	(191)
296	(137)	-	(136)	-	(221)	-	-	-	(494)
297	92,894	63,347	96,999	70,318	71,937	71,050	72,265	69,899	1,012,926
298	918	1,013	1,403	1,276	917	994	1,169	1,528	13,356
299	-	-	-	-	-	-	-	-	-
300	(302)	(678)	(136)	(878)	(323)	(17)	(44)	(36)	(2,608)
301	(42)	(362)	-	235	(331)	-	-	(67)	(1,854)
302	211	330	134	597	149	475	262	199	3,747
303	-	-	732	48	-	-	-	306	3,662
304	3	613	-	(449)	608	-	-	134	3,123
305	-	-	-	-	-	-	-	-	74
306	-	-	597	583	-	-	138	-	1,542
307	-	-	-	-	-	-	-	-	60
308	53	32	42	-	-	-	-	26	261
309	140	-	138	-	225	-	-	-	504
310	1,998	1,629	348	514	368	558	120	550	8,553
311	-	-	-	-	-	-	-	-	-
312	879	992	102	530	3,078	725	177	1,443	10,569
313	476	1,055	224	1,304	509	33	65	57	4,035
314	-	-	-	-	-	54	-	-	54
315	-	-	-	-	-	-	-	-	15
316	-	-	-	-	-	-	-	-	130
317	-	-	-	131	-	-	-	-	131
318	-	-	-	14	-	-	-	-	14
319	-	-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	-	-	-
321	27	1,976	-	-	-	-	-	-	2,003
322	(1,006)	1,218	58	(1,739)	1,947	1,004	(463)	(1,338)	2,454
323	-	750	-	-	-	-	-	57	807
324	-	-	-	-	-	-	-	-	-
325	-	-	-	-	-	-	-	-	-
326	-	-	-	-	-	-	-	-	-
327	-	-	(39)	-	-	-	-	-	(39)
328	4,770	6,800	24,826	9,594	10,863	10,698	8,883	5,068	105,719
329	-	-	-	-	-	-	-	-	-
330	-	(111)	-	-	-	(11)	-	-	(122)
331	-	-	-	-	27	-	-	-	27

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
332	-	-	202	-	-	-	-	-	202
333	-	-	450	-	-	-	-	-	751
334	-	-	-	-	-	-	-	-	-
335	-	-	-	-	-	-	-	-	-
336	470	853	23	178	61	131	-	126	3,669
337	-	-	-	-	-	-	-	-	9
338	-	161	-	-	-	18	-	-	179
339	-	-	55	-	-	-	-	-	55
340	-	-	-	-	-	-	-	-	-
341	175	-	-	-	-	-	-	-	175
342	-	99	-	1,185	-	-	-	-	1,284
343	-	-	-	-	-	-	-	-	163
344	150	-	-	-	-	-	-	-	150
345	-	-	-	-	-	-	-	-	-
346	-	-	-	-	-	-	-	-	-
347	-	-	-	-	-	-	-	-	-
348	-	-	232	-	-	-	-	-	232
349	-	-	-	-	-	-	-	-	-
350	-	-	-	-	-	(849)	-	-	(849)
351	(17,488)	(9,416)	(13,806)	(11,551)	(15,418)	(20,633)	(10,620)	(18,878)	(172,415)
352	1,049	81	1,106	1,281	760	295	652	2,784	10,501
353	-	-	-	-	-	-	-	-	-
354	-	-	-	-	-	-	-	-	6
355	(34,917)	(34,659)	(35,538)	(37,051)	(36,233)	(37,299)	(36,649)	(32,970)	(438,010)
356	62,419	59,784	59,936	60,958	59,384	60,584	60,184	53,546	731,938
357	-	-	-	-	-	685	-	-	726
358	-	-	-	-	-	866	-	-	866
359	-	-	-	-	-	-	-	-	-
360	(225)	-	-	-	-	4,234	-	2,974	53,200
361	-	-	-	-	-	-	-	-	-
362	26,775	15,786	21,310	17,057	24,673	32,867	16,531	26,213	288,584
363	-	-	-	-	-	-	-	-	86
364	-	-	-	-	-	-	-	-	-
365	-	-	-	-	12	-	-	-	12
366	-	-	-	-	-	-	186	-	186
367	-	-	-	-	945	-	-	-	945
368	-	-	-	-	-	-	-	-	-
369	312	168	21	-	238	174	34	192	1,518
370	-	-	-	-	-	-	-	-	-
371	-	-	-	-	-	-	-	-	-
372	-	-	-	-	-	-	-	-	-
373	-	-	48	22	-	68	-	-	138
374	-	13	-	-	-	-	-	-	120
375	-	-	-	-	-	-	-	-	-
376	221	(81)	(587)	(33)	479	57	1,124	(21)	1
377	-	-	-	-	-	-	-	-	-
378	1,831	1,696	2,582	1,588	2,190	1,865	3,739	2,908	20,812
379	-	-	-	-	-	-	-	-	-
380	-	-	279	138	52	-	-	-	669
381	-	-	-	-	-	2,968	(168)	-	4,690
382	-	-	-	-	-	-	289	(289)	-
383	-	-	-	-	-	-	525	-	525
384	-	-	-	1	-	-	-	-	1
385	-	-	-	-	-	-	-	-	-
386	-	-	-	17	-	-	-	-	17
387	-	-	-	-	-	-	459	(459)	-
388	-	-	-	-	-	-	834	-	834
389	4,090	299	-	-	-	-	-	-	4,389
390	-	-	-	-	-	-	-	-	-
391	-	1,285	53	-	-	-	-	-	2,552
392	114	-	-	170	-	583	(33)	1,016	6,967
393	-	-	-	-	-	-	-	-	-
394	-	-	-	-	-	-	-	-	-
395	-	-	-	-	-	-	-	-	-
396	-	-	-	-	51	-	-	-	51
397	390	5,179	(4,350)	(1,929)	(211)	2,905	791	(354)	(5,555)

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
598	-	-	-	-	-	-	-	-	2,170
597	-	-	-	-	-	-	-	-	-
598	-	-	-	-	-	-	-	-	281
599	-	-	-	-	-	-	100	-	100
600	-	-	-	-	-	-	-	-	-
601	-	-	-	-	-	-	-	-	-
602	-	-	-	-	-	-	-	-	-
603	-	-	-	-	-	-	59	-	59
604	12,347	6,997	8,449	4,277	13,870	4,247	4,547	4,757	85,065
605	-	-	-	-	-	-	-	300	6,299
606	-	135	-	-	620	235	-	-	1,300
607	-	250	-	-	-	-	-	-	275
608	1,283	1,283	1,283	1,283	1,305	1,305	1,305	1,305	15,409
609	2,254,875	2,156,216	2,548,776	2,059,609	2,415,609	1,693,614	2,623,506	2,341,889	25,716,175
610									
611									
612									
613	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	Total
614	84	-	-	-	-	-	-	-	84
615	(107)	1,149	626	(2,488)	598	42	232	989	1,933
618	-	-	-	-	-	-	-	-	-
617	2,738	4,578	4,491	3,935	3,581	2,880	3,056	3,873	43,776
618	533	-	-	-	-	-	-	-	533
619	-	-	-	-	-	-	-	-	-
620	15	-	1,023	276	-	536	30	454	6,387
621	15,368	-	550	-	-	5,945	-	12,400	40,570
622	-	-	-	-	-	-	-	-	-
623	251	922	(48)	(1,865)	187	335	1,106	(102)	1,507
624	2,976	4,382	3,374	2,985	1,956	2,267	4,252	3,115	34,352
625	156	201	139	145	143	172	146	124	1,569
626	419	590	1,066	-	276	126	686	27	4,149
627	-	-	-	-	-	2,420	-	-	2,420
628	(192)	(17)	722	(695)	96	836	(714)	409	693
629	-	-	-	-	-	-	-	-	-
630	-	(459)	-	-	-	-	-	-	(459)
631	(96)	(74)	(87)	(74)	(102)	(99)	(102)	(123)	(1,012)
632	719	622	1,520	2,214	1,328	2,891	1,175	1,534	19,575
633	197	87	102	86	120	116	119	144	1,278
634	-	-	-	-	-	-	-	-	-
635	(11)	-	-	(2)	-	-	-	-	(13)
636	-	468	-	-	-	-	-	-	468
637	126	-	146	610	379	904	1,105	887	10,290
638	360	-	-	-	525	-	-	-	885
639	100	-	-	8	-	-	-	-	108
640	96	-	94	87	92	18	99	100	837
641	81	183	(31)	(221)	(11)	29	12	134	178
642	161	479	332	65	-	65	83	270	1,881
643	173	193	187	111	152	101	98	100	1,568
644	-	117	-	76	31	-	-	-	224
645	23	1,513	(2,346)	(314)	76	(87)	294	(294)	-
646	-	-	-	-	-	-	-	-	-
647	2,315	4,855	464	65	248	-	588	-	11,872
648	170	193	243	239	99	238	235	63	1,985
649	-	-	-	-	-	-	-	-	-
650	-	-	-	-	-	-	-	-	150
651	74	5	724	21	-	-	59	-	4,944
652	-	225	-	-	-	-	-	-	3,126
653	-	-	-	-	-	-	-	-	-
654	133	158	148	-	107	17	3	2	722
655	-	-	-	-	-	-	-	-	-
656	997	147	2,436	405	149	329	53	235	5,826
657	(50)	(9)	-	(18)	(71)	(31)	(25)	-	(234)
658	457	74	-	80	170	108	183	-	1,318
659	400	-	-	-	-	-	-	-	400
660	325	539	52	-	-	-	-	-	2,074
661	675	388	4,530	1,333	2,345	45	2,270	1,970	19,834
662	-	-	343	(208)	(70)	52	(116)	-	0

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
795	-	-	-	13	-	-	-	-	13
796	-	2,584	-	-	-	-	-	-	2,584
797	-	-	-	-	-	-	-	(7,736)	(7,781)
798	-	-	-	-	-	-	-	-	-
799	-	150	-	350	610	-	-	-	1,110
800	-	-	-	-	-	-	-	-	-
801	-	-	-	-	-	-	-	-	-
802	-	-	-	-	-	-	-	-	-
803	-	-	-	-	-	-	-	-	-
804	44	44	56	267	417	119	58	41	1,224
805	-	-	-	-	-	-	-	-	-
806	-	-	-	-	-	-	-	-	3,245
807	-	-	-	-	-	-	-	-	-
808	2,988	-	-	-	-	-	1,718	4,983	12,863
809	-	-	-	-	-	-	-	-	-
810	(4,013)	22,482	12,915	(51,183)	12,109	7,189	5,840	11,007	5,648
811	199	115	2,048	1,165	-	917	391	(135)	11,804
812	28	-	(500)	(1,301)	144	(50)	(614)	-	(2,761)
813	-	-	-	-	-	-	-	-	-
814	-	-	-	-	-	-	-	-	-
815	(94)	(51)	(33)	(26)	(444)	(85)	(83)	(128)	(1,242)
816	(55,421)	(54,054)	(51,500)	(60,775)	(52,219)	(51,397)	(40,754)	(59,522)	(667,100)
817	80,060	113,659	107,753	145,463	103,865	96,761	98,764	92,906	1,281,228
818	3,666	4,204	4,874	3,796	3,762	3,987	4,250	5,053	49,635
819	-	-	-	-	-	-	-	-	-
820	(87,660)	(66,549)	(91,385)	(120,304)	(93,144)	(113,948)	(108,980)	(100,039)	(1,211,442)
821	(836)	(337)	(350)	(11)	(387)	(251)	(198)	(476)	(6,465)
822	340	663	810	932	290	2,066	469	293	6,775
823	-	1,392	483	1,772	-	795	-	-	8,635
824	1,310	866	987	961	-	-	14	938	7,669
825	1,481	557	518	20	579	383	300	699	10,814
826	757	1,364	1,427	617	916	736	845	648	17,363
827	-	-	-	-	74	-	-	-	130
828	153	103	1,088	3,149	828	1,784	188	-	10,889
829	61	-	111	-	291	-	-	62	7,602
830	715	-	168	568	85	166	234	174	11,534
831	167	90	58	45	688	146	142	217	1,994
832	13,477	14,361	13,833	22,025	13,063	11,196	3,430	22,318	182,767
833	-	-	-	-	-	-	-	-	127
834	12,483	13,488	21,857	10,154	10,005	15,596	12,320	14,727	193,668
835	49,712	49,900	75,763	74,060	78,077	105,498	101,926	107,702	985,485
836	1,502	834	554	346	915	701	814	977	9,829
837	70,681	49,812	73,548	120,428	61,572	90,742	89,514	73,614	956,559
838	198	-	1,368	435	13	25	435	435	9,471
839	94	(1,256)	98	194	184	97	89	128	276
840	479	496	-	-	-	-	-	-	975
841	6,310	11,366	11,893	12,344	18,322	14,713	16,903	12,956	155,080
842	43,075	40,796	38,718	39,991	40,222	41,249	38,156	38,418	487,948
843	80,643	64,722	80,349	84,756	91,124	96,493	96,413	86,077	1,070,417
844	150	-	-	150	-	350	-	-	738
845	120	-	-	63	370	-	-	-	598
846	-	-	-	-	-	-	-	-	-
847	25	-	-	-	-	-	-	-	25
848	-	-	-	-	-	670	-	-	670
849	143	9	-	-	-	-	-	-	152
850	-	-	-	-	-	-	-	1,860	1,860
851	-	-	-	-	-	-	-	-	-
852	-	-	255	-	-	-	-	-	1,010
853	-	-	-	-	-	-	-	-	2,000
854	3,649	(1,441)	248	(7,414)	4,717	1,015	2,291	296	5,930
855	-	-	-	-	-	-	-	-	-
856	-	-	-	-	-	-	-	-	-
857	-	-	-	-	-	-	-	-	(24)
858	-	-	-	-	-	-	-	-	(40)
859	34,406	28,658	22,872	51,580	38,040	31,843	33,241	26,026	389,788
860	119	89	124	92	82	107	125	203	2,721

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
861	-	-	-	-	-	-	-	-	-
862	-	(61)	(55)	(16)	-	(203)	-	-	(372)
863	(179)	-	-	-	-	-	-	-	(412)
864	156	297	320	507	257	505	757	360	5,084
865	-	-	-	-	-	-	-	-	-
866	355	-	-	-	-	-	-	-	841
867	-	-	-	-	19	-	-	-	19
868	-	-	-	2,022	142	-	-	-	3,061
869	-	10	-	-	50	-	-	-	60
870	-	-	-	-	-	-	-	-	42
871	-	-	-	-	-	-	-	-	41
872	2,061	3,555	21,193	18,025	7,296	3,928	2,860	946	68,676
873	-	-	-	7,500	-	-	5,450	300	13,250
874	45	84	58	-	-	-	-	-	242
875	-	112	127	30	-	382	-	-	727
876	-	-	-	610	335	-	-	-	945
877	-	-	-	-	-	-	-	-	-
878	-	-	-	-	380	-	-	-	380
879	2,250	-	-	-	-	-	-	-	2,250
880	-	-	-	-	-	-	-	-	-
881	-	-	-	-	-	-	-	-	-
882	-	-	-	-	-	-	-	-	-
883	-	-	-	-	-	-	403	2,461	523
884	-	-	-	-	-	-	-	-	-
885	-	-	-	-	-	-	807	4,407	10,215
886	-	-	-	-	-	-	-	-	-
887	-	-	-	-	-	-	25	-	25
888	-	-	-	48	-	181	58	-	1,070
889	-	-	-	-	-	-	-	-	-
890	-	-	-	-	-	-	-	206	206
891	-	-	-	-	-	-	495	-	495
892	1,633	503	(1,466)	(924)	38	(354)	-	-	(751)
893	-	-	-	-	-	1,800	-	-	1,800
894	-	-	-	-	-	-	-	-	-
895	-	-	-	-	-	-	-	-	(37)
896	-	-	-	-	-	-	-	-	-
897	4,406	4,920	1,772	1,898	1,013	-	-	-	19,768
898	427	526	907	332	111	329	51	350	3,914
899	-	-	-	-	-	-	-	(4,799)	(4,799)
900	-	-	-	-	-	-	-	-	64
901	-	-	-	-	-	-	-	6,500	6,500
902	-	4,708	203	-	1,319	18,086	23,105	13,416	66,091
903	-	-	1,543	-	-	-	2,256	2,300	8,024
904	5,789	(549)	10,426	(34,372)	5,652	9,403	9,110	3,494	11,861
905	-	-	-	67	-	-	-	-	569
906	-	-	-	-	-	-	-	-	-
907	-	-	-	-	-	-	-	-	-
908	-	-	-	(12)	(16)	-	(25)	(19)	(136)
909	-	-	-	-	-	-	-	-	(116)
910	84,766	76,063	74,658	107,334	67,261	73,210	84,109	70,975	996,835
911	882	1,359	1,222	841	883	902	203	2,333	12,391
912	-	-	-	-	-	-	-	-	-
913	(159)	(153)	(147)	(2,402)	(967)	(1,188)	(186)	(246)	(7,443)
914	(192)	(67)	(92)	-	(153)	(86)	-	-	(1,949)
915	195	539	1,279	623	516	579	154	-	8,307
916	1,384	3,430	1,023	3,865	203	236	-	-	11,768
917	335	111	147	-	253	153	-	-	3,219
918	-	-	-	-	-	-	-	-	-
919	-	-	4,747	3,134	-	-	2,909	-	19,679
920	123	150	-	-	-	-	-	-	273
921	-	-	-	20	28	-	42	32	233
922	-	-	-	-	-	-	-	-	119
923	147	603	1,006	13,504	518	212	554	559	18,965
924	-	85	-	-	-	-	-	-	85
925	888	1,554	234	550	317	1,317	1,141	2,250	13,090
926	257	236	240	3,627	1,639	2,209	293	379	11,915

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
993	-	-	-	-	494	(9)	506	-	1,438
994	-	-	-	1,360	980	-	1,800	2,000	8,240
995	-	-	-	-	-	-	-	-	-
996	-	-	-	-	-	-	-	-	-
997	-	-	-	-	-	-	-	-	34
998	742	45	-	-	-	129	-	-	3,508
999	-	-	-	-	-	-	-	-	170
1000	-	-	-	-	-	-	-	-	-
1001	-	-	-	-	-	-	-	-	-
1002	-	1,570	-	-	-	-	-	-	(702)
1003	-	-	-	-	9,500	-	-	-	9,500
1004	2,322	871	37	330	-	6,562	2,223	3,235	15,648
1005	-	-	-	310	384	300	-	-	1,189
1006	-	636	(636)	-	-	-	-	-	(294)
1007	-	-	-	-	-	-	-	-	-
1008	-	1,156	-	-	-	-	-	-	3,304
1009	-	-	-	-	-	347	(3)	-	350
1010	(1,146)	1,355	6,397	(7,759)	1,273	(115)	848	5,985	3,200
1011	3,054	5,241	13,256	9,117	7,980	5,950	7,051	14,631	98,851
1012	-	-	-	-	-	-	-	-	91
1013	-	-	379	-	-	253	-	-	(711)
1014	-	-	-	-	-	-	-	-	-
1015	-	-	-	-	-	-	-	-	-
1016	-	(4)	-	-	-	-	-	-	(54)
1017	-	-	(86)	-	-	-	-	-	(88)
1018	(21)	-	-	(19)	-	-	-	-	(39)
1019	-	-	-	-	-	-	-	-	-
1020	-	7	-	-	-	-	-	-	91
1021	-	-	88	-	-	-	-	-	88
1022	1,395	2,539	269	416	1,553	998	536	1,140	15,313
1023	-	-	-	-	-	-	-	-	-
1024	-	-	-	-	-	-	-	-	-
1025	36	-	-	32	-	-	-	-	68
1026	-	-	-	-	-	-	-	-	-
1027	-	-	-	-	-	-	-	-	-
1028	-	-	-	-	-	-	-	-	-
1029	-	-	-	-	-	-	-	-	40
1030	-	-	-	-	-	-	-	-	102
1031	2,524	3,558	4,237	(14,468)	3,295	(3,399)	4,016	5,432	6,699
1032	-	-	-	-	-	-	-	-	5,620
1033	-	-	-	-	-	-	-	-	-
1034	26,414	30,483	30,004	39,211	28,086	14,290	20,892	24,427	312,948
1035	-	-	-	-	-	-	90	34	124
1036	-	-	-	-	-	-	-	-	-
1037	(14)	-	-	(87)	(369)	-	-	-	(470)
1038	(82)	(511)	(24)	(88)	-	-	-	(157)	(1,699)
1039	-	656	426	48	-	687	220	-	4,338
1040	-	801	4,707	1,029	-	247	96	-	11,060
1041	150	798	39	150	-	-	-	225	2,727
1042	-	386	2,670	2,990	-	5,817	-	-	23,419
1043	-	-	37	-	-	-	-	-	241
1044	-	-	65	-	-	-	-	-	128
1045	35	142	13	141	5	-	-	-	388
1046	77,382	81,541	89,857	65,766	74,746	83,879	77,586	89,406	983,871
1047	-	-	36	-	-	-	-	-	36
1048	25	-	-	152	611	-	-	-	789
1049	-	-	-	-	-	-	-	-	-
1050	1,050	1,050	1,050	2,200	2,200	4,500	3,925	3,925	24,100
1051	-	-	-	-	-	17	-	-	17
1052	29	29	30	27	31	41	48	987	1,387
1053	692	141	5,353	(10,818)	4,270	3,646	1,370	4,370	9,485
1054	87	-	-	-	-	-	-	-	87
1055	26,569	24,409	26,826	47,762	34,945	35,281	34,492	33,255	405,340
1056	280	-	282	99	88	248	432	715	4,690
1057	149	-	130	-	-	173	-	-	995
1058	-	-	310	-	-	-	-	-	1,045

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1059	-	-	-	-	-	-	-	-	25
1060	119	56	-	360	-	-	-	-	2,053
1061	-	-	-	-	-	-	-	-	-
1062	-	-	-	-	-	-	67	-	120
1063	-	-	-	-	-	-	-	-	10
1064	687	1,253	423	414	539	901	677	117	8,500
1065	-	-	-	-	-	-	-	-	-
1068	-	49	13	106	10	108	-	26	1,011
1068	-	-	-	-	-	-	-	150	150
1069	-	-	-	-	-	-	-	-	198
1070	-	-	-	-	125	125	125	-	750
1071	325	-	-	-	-	-	-	-	325
1072	-	-	-	-	-	-	-	-	-
1073	44,559	35,636	34,621	24,128	22,565	21,208	20,949	21,135	821,399
1074	401	401	1,203	(3,610)	802	802	401	1,203	910
1075	-	-	68	816	-	-	-	-	864
1076	-	-	-	-	-	-	-	-	-
1077	-	-	-	-	-	-	(19)	-	(19)
1078	8,021	8,021	8,021	12,032	8,021	8,021	8,021	8,021	103,954
1079	-	217	-	201	486	149	-	259	2,288
1080	-	2,020	-	1,049	1,720	163	-	812	9,477
1081	-	1,026	-	49	1,174	339	-	792	4,505
1082	-	-	-	-	-	-	-	-	-
1083	-	-	-	-	-	-	32	-	32
1084	-	-	-	-	-	-	-	-	477
1085	-	-	-	-	33	-	-	-	33
1086	-	-	-	-	-	-	100	250	3,519
1087	-	-	-	-	8	-	-	-	8
1088	-	-	-	-	-	-	-	-	-
1089	-	-	-	63	-	-	-	11	228
1090	-	-	100	-	-	350	-	-	567
1091	-	-	-	-	-	-	-	-	-
1092	-	-	-	-	-	-	-	-	-
1093	635	634	1,969	(5,776)	1,278	1,260	634	1,904	1,413
1094	-	-	-	-	-	-	-	-	-
1095	-	-	-	-	-	-	-	-	-
1096	-	(6)	-	-	(5)	-	-	-	(26)
1097	12,690	12,690	12,783	19,035	12,716	12,690	12,690	12,691	164,659
1098	482	362	1,044	615	405	278	491	670	6,423
1099	2,630	2,681	4,607	3,142	2,587	2,138	3,692	4,411	36,821
1100	333	944	1,990	1,334	1,739	1,210	1,095	1,645	15,265
1101	325	138	2,465	-	-	-	-	-	3,823
1102	-	-	-	-	9	-	-	-	34
1103	-	-	-	6	-	-	-	-	6
1104	41	-	-	-	-	-	-	-	181
1105	-	10	-	-	-	-	-	-	10
1108	-	13	-	-	47	21	150	-	1,855
1107	-	-	-	-	-	-	-	415	671
1108	2,709	2,285	598	304	2,456	3,219	3,890	3,876	22,839
1109	-	-	260	260	423	150	125	1,350	2,568
1110	-	-	-	-	-	-	218	-	218
1111	-	-	-	-	-	-	-	-	-
1112	-	10	-	-	-	-	-	-	78
1113	-	-	-	-	-	-	-	-	-
1114	-	-	-	-	-	-	-	-	32
1115	-	-	-	-	-	-	-	513	513
1116	846	386	-	-	-	1,500	-	-	7,226
1117	-	-	-	-	-	-	-	-	-
1118	-	-	-	-	-	-	-	-	-
1119	-	-	-	-	-	-	-	32	130
1120	500	550	770	-	-	-	400	200	4,350
1121	3,226	4,458	3,017	3,279	4,284	4,466	2,784	13,760	71,519
1122	-	-	-	1,833	5,768	737	1,016	250	9,604
1123	-	-	-	-	-	-	-	-	595
1124	341	-	693	-	-	418	-	303	3,259

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1125	-	-	1,600	2,154	-	28	200	540	7,308
1126	-	-	-	1,000	-	-	500	525	4,730
1127	2,017	414	1,872	3,500	1,136	299	1,400	707	17,708
1128	-	-	-	-	-	-	-	-	-
1129	-	-	-	-	-	-	-	-	-
1130	-	-	-	-	-	-	-	-	-
1131	-	-	123	-	-	-	-	-	123
1132	509	513	1,540	(4,577)	1,094	945	339	1,511	1,041
1133	-	-	-	-	-	-	-	-	-
1134	10,264	10,264	10,264	15,644	10,574	10,323	9,970	9,994	133,130
1135	-	-	-	-	-	-	-	-	-
1136	-	-	-	-	-	-	-	-	-
1137	-	-	-	-	-	-	-	-	-
1138	-	-	-	(26)	-	-	-	-	(26)
1139	-	70	4	40	38	-	17	-	495
1140	-	584	169	1,287	728	-	877	-	5,035
1141	-	484	51	259	267	-	-	-	1,885
1142	-	-	-	-	-	-	-	-	13
1143	-	-	-	-	-	-	-	-	1
1144	-	-	-	45	-	-	-	-	45
1145	-	-	-	-	-	-	-	-	641
1146	-	-	-	-	-	-	-	-	-
1147	-	-	-	-	15	-	-	-	15
1148	-	-	-	-	-	-	-	-	-
1149	-	-	-	-	-	-	-	-	-
1150	937	305	446	-	-	1,573	102	102	3,667
1151	-	-	-	-	-	-	-	-	-
1152	-	-	-	-	5	-	-	-	5
1153	(50)	(24)	(50)	26	(50)	(50)	(50)	(50)	(481)
1154	263,444	253,001	276,670	239,159	275,444	255,785	214,016	223,296	3,094,605
1155	495,474	377,089	492,067	373,966	622,542	306,058	629,200	343,911	5,281,494
1156	384,709	402,908	400,450	386,704	409,235	343,865	484,147	328,826	4,607,015
1157	28,668	11,999	10,347	19,896	18,487	9,245	5,000	(59,850)	123,960
1158	-	-	-	-	-	-	-	-	50,000
1159	31,531	31,531	32,019	32,019	32,019	32,019	32,019	32,019	381,297
1160	(18,234)	(18,121)	(18,808)	(18,449)	(18,649)	(19,614)	(18,721)	(19,035)	(222,733)
1161	-	-	-	-	-	-	-	-	-
1162	-	-	-	427	-	-	-	-	427
1163	-	(15)	4	-	26	4	5	17	69
1164	55	1,462	314	318	1,374	354	1,070	182	9,176
1165	-	-	-	-	-	-	-	-	-
1166	-	-	-	-	-	6	-	-	6
1167	8,823	19,205	4,905	411,402	380,945	2,963	2,433	124	895,357
1168	-	-	-	-	-	-	-	-	-
1169	-	198	-	-	24	94	-	-	491
1170	-	-	-	-	-	-	-	-	-
1171	16,780	16,887	18,548	15,746	16,632	16,529	16,901	17,049	203,232
1172	22,024	22,164	24,346	20,663	21,825	21,690	22,187	22,373	298,975
1173	411	413	454	386	407	405	414	418	5,382
1174	76,310	76,793	84,349	71,620	75,646	75,182	76,852	77,541	923,736
1175	-	(2)	1	-	4	1	1	3	10
1176	-	(71)	8	-	54	8	11	36	177
1177	910	851	910	880	3,573	1,206	4,350	234	16,817
1178	36,004	36,232	39,798	33,785	35,685	35,465	36,265	36,579	437,403
1179	2,054	2,067	2,271	1,928	2,037	2,024	2,069	2,088	24,977
1180	-	-	-	-	-	-	-	-	-
1181	(4,204)	(3,162)	(925)	(556)	(1,149)	(2,639)	(1,294)	(1,506)	(35,735)
1182	3,287	3,308	3,633	3,085	3,258	3,238	3,310	3,340	39,884
1183	-	-	-	-	-	-	-	-	-
1184	-	-	-	-	-	-	-	-	287
1185	6,998	5,337	1,547	781	1,751	3,916	2,123	2,488	57,001
1186	1,686	1,697	1,864	1,586	1,674	1,664	1,696	1,716	20,108
1187	-	(47)	14	-	89	14	18	59	234
1188	-	(3)	1	-	5	1	1	4	14
1189	-	(95)	29	-	188	29	38	124	492
1190	3,619	4,719	6,472	2,466	4,336	5,007	2,913	3,083	51,945

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1264	3,428	49	816	(21)	1,575	7	(59)	-	1,534
1265	-	(225)	-	-	-	-	-	-	(3,126)
1266	37	-	-	-	-	-	-	-	37
1267	(133)	194	(67)	80	(88)	(17)	(3)	(2)	(75)
1268	-	-	-	-	-	-	-	-	-
1269	378	720	(1,356)	52	110	(187)	26	(78)	(388)
1270	(32)	(3)	(21)	10	2	(13)	(31)	-	(303)
1271	-	-	295	-	-	-	-	-	1,869
1272	(400)	-	-	-	-	-	-	-	(400)
1273	(279)	127	84	202	-	-	73	-	9,375
1274	(300)	(88)	(4,230)	(83)	(175)	3,088	348	1,322	2,150
1275	59	816	(1,018)	208	70	(52)	332	580	796
1276	98	1,125	(489)	(806)	(183)	(258)	393	1,138	503
1277	-	764	46	(2,893)	(1,151)	(29)	348	26	(2,498)
1278	-	4,140	-	-	-	-	-	1,579	5,719
1279	-	-	-	-	(45)	45	72	(72)	62
1280	-	-	-	-	(129)	-	131	-	2
1281	-	-	-	-	-	(427)	-	-	(427)
1282	-	-	-	-	-	-	216	(216)	-
1283	-	-	-	-	-	-	393	-	393
1284	-	(302)	(13)	-	-	-	13	-	(302)
1285	982	(3,434)	(3,082)	3,437	2,494	(364)	(1,963)	3,589	6,494
1286	-	-	-	-	-	-	-	-	-
1287	3,036	(1,378)	3,567	(5,801)	5,506	3,329	(747)	4,893	18,286
1288	-	-	-	-	-	(9)	-	-	(11)
1289	-	-	(134)	-	(75)	244	-	-	34
1290	-	-	-	-	-	(554)	-	389	(165)
1291	-	183	(346)	-	(193)	(293)	-	-	(745)
1292	-	-	-	-	-	-	-	-	(30)
1293	(18)	59	17	-	-	-	-	-	(179)
1294	-	-	-	-	-	32	-	-	49
1295	-	-	-	-	3,720	246	(0)	-	3,965
1296	-	-	-	-	-	-	-	-	20,000
1297	(1)	(2)	(2)	0	20	(1)	3	7	23
1298	(5,979)	7,732	(10,246)	6,248	193	238	(1,368)	(744)	(2,453)
1299	-	-	-	-	-	(371)	-	-	(371)
1300	-	-	-	-	-	-	-	-	-
1301	979	1,085	(554)	631	4,827	96	-	1,775	4,242
1302	222	72	139	417	(278)	(109)	(32)	220	281
1303	-	-	-	-	(484)	-	-	-	(929)
1304	(6,045)	8,085	14,391	1,363	2,705	3,481	(409)	(1,462)	20,248
1305	-	-	-	-	(494)	1,062	-	-	133
1306	(233)	(43)	5	(522)	906	264	27	(398)	1,175
1307	-	-	-	-	-	-	-	-	-
1308	-	-	-	-	-	-	-	-	-
1309	(43)	(583)	92	(10)	(3,888)	(38)	(4)	-	(4,576)
1310	244	(98)	-	2	93	67	(24)	19	317
1311	-	-	-	(21)	-	-	-	-	(21)
1312	(2,279)	604	-	327	(221)	(235)	77	(123)	(2,186)
1313	-	-	-	-	-	-	(89)	68	(579)
1314	-	-	-	-	(50)	-	-	64	14
1315	-	-	-	(116)	(32)	-	-	-	(247)
1316	(999)	(1,107)	585	(644)	(4,925)	(99)	-	(1,812)	(4,328)
1317	4,004	869	1,455	(1,830)	300	1,136	(3,003)	(536)	(3,544)
1318	195	(319)	(3,451)	(1,599)	1,598	(1,599)	5,369	(1,097)	4,694
1319	238	-	-	-	-	-	-	-	238
1320	70	3,593	(763)	180	9,460	74	(111)	-	13,078
1321	62	24	440	(2,987)	(1,624)	-	603	-	(4,247)
1322	-	-	-	-	-	-	(1,771)	274	(4,304)
1323	-	-	-	(100)	-	-	-	-	(100)
1324	-	-	-	-	494	(1,062)	-	-	(133)
1325	-	-	-	-	-	-	-	-	1,130
1326	(200)	(57)	705	(181)	430	(191)	144	41	31
1327	(1,801)	(1,737)	(163)	(2,553)	(98)	(456)	(83)	-	(6,891)
1328	(864)	(127)	(34)	(203)	118	(91)	8	140	(2,127)
1329	-	-	-	-	-	-	-	-	(1,044)
1330	(447)	(121)	(117)	572	(916)	80	(170)	(31)	(740)
1331	-	-	-	(1,950)	-	-	(1,600)	(10,400)	(13,950)
1332	-	-	-	-	-	-	-	-	(5,220)
1333	-	-	-	-	-	-	-	-	-
1334	-	-	-	-	-	-	-	-	(886)
1335	-	-	-	-	-	-	-	-	(38)
1336	(632)	-	(306)	432	(125)	113	1,325	2,945	4,696
1337	-	-	(436)	483	-	225	2,606	6,249	6,527
1338	-	-	-	-	-	-	22	-	22
1339	-	-	-	1,400	-	-	-	-	12,800
1340	-	-	-	-	-	(116)	116	-	-
1341	-	-	-	-	-	-	-	-	-
1342	-	-	-	-	-	(258)	-	-	(258)
1343	-	-	10	-	-	-	-	-	10

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1344	-	-	-	186	11	-	-	-	177
1345	-	-	(86)	-	-	-	-	-	(88)
1346	-	-	-	-	-	-	117	-	117
1347	2,484	(5,812)	(18,588)	14,108	1,382	(1,800)	(635)	(497)	(116)
1348	(18,790)	(32,102)	(178,289)	154,488	(19,170)	(11,751)	15,977	23,129	(140,623)
1349	15,530	19,548	170,319	(184,915)	20,885	(5,582)	(34,475)	(19,076)	73,584
1350	(2,150)	(10)	(12,039)	(90)	13,160	247	5,209	3,899	18,731
1351	(78)	-	-	56	-	-	(152)	-	(240)
1352	-	-	-	-	-	-	-	-	-
1353	(1,201)	(2,277)	(294)	(742)	3,630	(59)	3,370	(18,951)	(29,990)
1354	-	-	-	-	-	-	-	-	-
1355	(13,818)	8,897	18,884	1,333	(2,084)	6,178	(24,867)	12,846	15,733
1356	-	-	-	-	-	-	-	-	-
1357	30	-	33	-	39	98	(44)	(551)	(2,233)
1358	2,000	2,459	5,023	2,149	1,178	787	4,528	(1,973)	18,968
1359	-	702	(154)	584	(513)	5	(205)	(1,062)	(2,128)
1360	18,188	(5,043)	284,352	(280,688)	(11,712)	(7,307)	(7,708)	2,880	(522)
1361	10,948	7,826	25,215	(12,686)	3,041	(2,018)	(3,152)	(10,103)	43,120
1362	-	-	-	-	-	-	(7,736)	-	(313)
1363	(14,828)	17,597	(276,457)	291,115	9,996	24,640	26,204	(6,933)	67,485
1364	(2,932)	823	(1,546)	305	4	688	(3,297)	(622)	(2,843)
1365	-	-	-	-	-	-	-	-	-
1366	-	-	-	-	-	-	-	-	-
1367	(79)	4	(289)	1,536	(203)	(178)	284	(275)	(911)
1368	(78)	(184)	-	63	-	-	-	-	(196)
1369	(631)	3,038	1,174	(1,240)	1,903	(777)	267	(1,602)	6,792
1370	(405)	(875)	(1,614)	(1,691)	(2,893)	1,013	893	(184)	(9,934)
1371	(189)	(948)	(201)	(922)	(2,735)	-	(140)	666	(5,012)
1372	150	331	-	(150)	-	-	-	-	413
1373	-	-	-	-	-	-	1,405	4,079	5,515
1374	-	-	-	-	-	(216)	-	-	(216)
1375	18,456	(4,784)	(20,549)	1,428	(2,382)	(4,993)	26,151	(3,091)	482
1376	(533)	(186)	151	(3,104)	(1,865)	2,952	1,518	283	(4,704)
1377	-	-	-	493	(1,437)	1,109	-	233	558
1378	-	-	-	-	-	360	-	-	360
1379	365	114	(112)	100	33	277	(215)	(57)	760
1380	2,740	275	(13,412)	(9,568)	-	-	1,120	11,375	(37,247)
1381	-	-	-	63	-	-	-	-	63
1382	1,175	(931)	(2,082)	207	50	(481)	195	1,305	462
1383	(30)	-	(34)	-	(40)	(100)	45	562	2,279
1384	-	-	-	-	-	-	-	-	62
1385	892	1,481	1,387	165	(924)	(4,233)	(114)	87	(1,949)
1386	-	(1,406)	(22,080)	(15,380)	(32,650)	(72,465)	217,887	153,333	82,530
1387	1,370	(3,315)	189	20,185	(15,503)	723	4,477	12	8,663
1388	121	24	405	(2,740)	464	322	(431)	548	1,119
1389	3,537	(5,344)	(11,356)	(184)	2,290	(3,077)	15,788	(4,761)	(11,215)
1390	(280)	(3,013)	(6,120)	(3,225)	(1,404)	(2,087)	(3,922)	3,054	(20,558)
1391	(5,588)	-	-	-	-	-	-	-	(4,319)
1392	3,233	(477)	1,298	(2,613)	1,182	(2,288)	(1,878)	1,510	15,551
1393	846	(150)	465	38	(314)	230	(44)	158	1,131
1394	-	(600)	285	(280)	-	-	-	21	14,258
1395	-	-	-	-	-	-	15,608	45,326	61,544
1396	-	-	-	-	-	-	-	(10,000)	(10,000)
1397	-	-	-	-	-	-	-	-	690
1398	978	2,835	(309)	-	(895)	(83)	4,918	(949)	2,706
1399	805	237	-	545	-	-	-	250	2,108
1400	21	(470)	334	-	700	-	-	305	1,929
1401	(394)	(80)	(36)	-	727	(16)	-	73	471
1402	198	(436)	(553)	1,029	(547)	986	157	208	607
1403	141	476	181	215	(72)	84	(75)	67	1,006
1404	195	-	-	-	-	-	-	-	174
1405	50	-	175	-	(100)	2,530	155	-	2,935
1406	-	-	-	-	-	-	-	-	(165)
1407	-	-	-	-	-	-	-	(100)	(100)
1408	-	35	-	(13)	-	-	-	-	22
1409	-	(2,584)	-	-	-	-	-	-	(1,137)
1410	-	-	-	-	-	-	7,736	-	313
1411	-	-	41	-	-	242	-	-	284
1412	-	(150)	-	(350)	(610)	-	-	-	(1,110)
1413	-	-	75	-	-	-	-	-	75
1414	150	-	-	-	-	-	-	-	150
1415	-	-	-	-	-	-	195	-	195
1416	35	-	23	-	-	30	-	-	88
1417	6	4	3	(240)	(356)	233	(58)	(41)	(546)
1418	-	-	-	-	-	-	-	-	174
1419	-	-	-	-	-	-	-	-	(3,245)
1420	59	-	-	-	-	-	-	-	59
1421	(2,888)	-	-	1,204	-	-	(1,718)	(4,983)	(11,081)
1422	-	-	-	-	-	-	-	-	78
1423	10,461	(10,255)	(52,420)	46,434	4,635	(952)	(133)	16,456	13,563

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1424	204	1	(2,519)	(1,105)	-	(1,136)	(276)	(370)	(11,388)
1425	(26)	-	555	1,301	(144)	50	669	28	3,036
1426	-	-	-	-	-	-	-	-	-
1427	-	-	-	-	-	-	-	-	-
1428	20	(63)	(201)	(53)	444	69	56	56	555
1429	(3,170)	(4,201)	(2,416)	(6,203)	(4,941)	(8,813)	1,414	(9,689)	(51,925)
1430	12,400	(620)	61,435	(51,669)	(3,383)	(3,899)	(3,868)	20,809	19,483
1431	623	(277)	(1,146)	(736)	1,250	47	(305)	(302)	1,085
1432	-	-	-	-	-	-	-	-	-
1433	(24,223)	(35,508)	(1,383)	33,132	(23,734)	21,617	(934)	(34,305)	(16,669)
1434	(701)	28	(291)	(382)	337	75	33	333	637
1435	(134)	(191)	57	(779)	467	(1,542)	615	883	(1,294)
1436	-	(1,264)	396	(1,772)	-	(329)	287	706	(4,460)
1437	(1,263)	(410)	(987)	(961)	-	-	(14)	(557)	(4,932)
1438	1,353	(41)	398	553	(497)	(90)	-	(481)	(928)
1439	(53)	(701)	(28)	330	688	443	960	255	(5,723)
1440	26	114	-	-	(74)	-	-	-	25
1441	72	346	171	19	40	1,170	3,515	102	4,321
1442	(38)	-	(111)	-	(291)	65	353	(35)	(6,655)
1443	(617)	510	(168)	(568)	(85)	(116)	(211)	1,509	(7,428)
1444	(61)	(1)	356	95	(688)	(118)	(96)	(95)	(947)
1445	4,288	4,720	8,903	(1,726)	(2,425)	8,507	23,010	(9,938)	45,337
1446	-	-	-	-	-	-	-	-	(127)
1447	8,357	20,781	120	2,438	6,625	(7,347)	3,778	22,812	26,713
1448	(53,297)	54,849	10,616	(22,217)	(24,345)	(82,994)	69,053	(17,388)	46,371
1449	253	(625)	165	931	(194)	8	(250)	718	1,317
1450	19,161	23,015	23,074	20,273	25,914	(25,936)	21,342	20,083	96,675
1451	208	25	(549)	2,704	11,067	4,145	3,320	299	16,063
1452	178	1,458	2	14	(109)	14	3	183	1,695
1453	1,002	464	-	-	-	-	-	-	3,408
1454	3,756	(1,896)	3,652	(1,817)	(500)	(1,817)	3,155	(2,926)	(3,939)
1455	(1,053)	(432)	(6,434)	8,056	7,467	496	(24,453)	19,824	7,647
1456	25,779	37,400	(18,873)	(68,410)	19,279	(7,199)	(25,372)	42,306	(30,661)
1457	1,460	277	-	-	-	(350)	-	730	2,182
1458	(120)	-	-	386	(370)	-	-	-	(149)
1459	1,653	-	-	-	-	-	-	-	1,653
1460	(25)	-	-	-	-	-	-	-	105
1461	-	-	-	-	87	(630)	-	-	(543)
1462	(143)	(9)	-	-	-	-	-	-	(52)
1463	-	-	-	-	150	-	-	(1,860)	(1,710)
1464	218	31	403	-	-	-	97	-	1,522
1465	-	-	(255)	-	-	-	-	-	(1,010)
1466	-	-	-	-	-	-	-	-	(2,000)
1467	6,927	(10,345)	(10,210)	10,736	847	356	982	(3,237)	(6,946)
1468	-	-	-	-	-	-	-	-	-
1469	-	-	-	-	-	-	-	-	-
1470	-	-	-	-	-	-	-	-	(14)
1471	-	-	-	-	-	-	-	-	40
1472	10,689	(3,207)	8,985	(17,053)	(2,550)	(709)	1,014	(3,313)	28,994
1473	(41)	5	(17)	(12)	604	(5)	253	(89)	(705)
1474	-	-	-	-	-	-	-	-	-
1475	(22)	30	55	16	-	203	-	-	(439)
1476	179	(143)	-	-	-	-	-	-	221
1477	111	260	360	(507)	(3)	(154)	(662)	(51)	(676)
1478	-	-	-	-	-	-	-	-	327
1479	(355)	256	-	-	-	-	-	-	(477)
1480	167	59	14	-	(19)	-	-	-	510
1481	-	-	1,066	(2,022)	213	-	-	-	(220)
1482	-	(10)	-	-	(50)	-	-	-	(60)
1483	-	-	-	-	-	-	-	-	24
1484	-	-	-	-	-	-	-	-	(41)
1485	736	(228)	(18,334)	(16,260)	(2,656)	731	483	391	(20,187)
1486	-	500	-	(7,500)	3,350	3,710	(5,360)	1,350	(1,088)
1487	(45)	(84)	(58)	-	-	184	-	-	18
1488	52	(62)	(127)	(30)	-	(382)	-	-	732
1489	-	-	-	(375)	(181)	-	-	-	(556)
1490	155	14	-	-	-	-	-	-	181
1491	2,676	837	161	-	(380)	-	-	-	7,425
1492	(2,250)	-	-	-	-	-	-	-	(2,250)
1493	-	-	-	-	-	-	-	-	16
1494	-	-	-	-	-	-	-	-	-
1495	-	-	-	-	-	-	-	3,150	3,150
1496	(1,000)	(226)	44	284	153	(610)	(196)	1,105	675
1497	-	-	-	-	-	-	-	-	-
1498	1,076	696	2,770	2,983	2,247	578	95	1,396	24,943
1499	-	(149)	-	-	-	-	-	-	(149)
1500	-	192	-	-	-	-	(25)	-	167
1501	2,526	153	40	(35)	318	(181)	101	1,413	3,903
1502	-	323	-	-	-	-	-	-	323
1503	-	-	-	-	-	-	-	(206)	(206)

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1504	-	2,741	-	-	-	-	(495)	-	2,246
1505	(1,833)	(503)	1,466	924	(38)	354	-	-	751
1506	-	-	-	-	-	(1,800)	-	-	(1,800)
1507	-	-	-	-	-	-	-	-	-
1508	-	-	-	-	-	-	-	-	37
1509	-	-	-	-	-	-	-	-	-
1510	(4,406)	(4,920)	(1,772)	(1,898)	(1,013)	-	-	-	(19,786)
1511	(338)	399	48	(235)	224	(181)	(8)	(71)	(373)
1512	-	-	-	-	-	-	-	78	78
1513	-	-	-	-	-	-	-	-	(64)
1514	-	-	-	-	-	-	-	-	-
1515	398	(4,523)	233	-	(1,142)	(10,816)	(8,471)	(11,900)	(37,809)
1516	-	-	(1,543)	-	-	-	(2,256)	(2,300)	(4,924)
1517	(4,233)	(17,179)	(32,266)	35,785	5,543	(2,653)	(4,889)	5,690	(8,480)
1518	-	-	-	(87)	-	-	-	21	(548)
1519	-	-	-	-	-	-	-	-	-
1520	-	-	-	-	-	-	-	-	-
1521	(30)	(18)	(24)	12	16	-	25	3	(55)
1522	(137)	-	(136)	-	(221)	-	-	-	(378)
1523	8,127	(12,715)	22,341	(37,016)	4,677	(2,160)	(11,844)	(175)	16,091
1524	36	(346)	181	435	35	92	965	(605)	965
1525	-	-	-	-	-	-	-	-	-
1526	(142)	(526)	12	1,525	643	1,172	143	210	4,835
1527	150	(295)	92	235	(178)	86	-	(67)	95
1528	16	(209)	(1,145)	(25)	(367)	(104)	108	199	(2,660)
1529	(1,384)	(3,430)	(291)	(3,817)	(203)	(236)	-	306	(8,106)
1530	(332)	502	(147)	(449)	356	(153)	-	134	(96)
1531	-	-	-	-	-	-	-	-	74
1532	-	-	(4,150)	(2,551)	-	-	(2,771)	-	(18,137)
1533	(123)	(150)	-	-	-	-	-	-	(213)
1534	53	32	42	(20)	(28)	-	(42)	(5)	28
1535	140	-	138	-	225	-	-	-	385
1536	1,850	1,026	(656)	(12,991)	(150)	346	(434)	(9)	(10,412)
1537	-	(85)	-	-	-	-	-	-	(65)
1538	(8)	(562)	(132)	(19)	2,761	(592)	(965)	(606)	(2,521)
1539	219	819	(17)	(2,323)	(1,130)	(2,176)	(226)	(322)	(7,860)
1540	-	-	-	-	-	54	-	-	54
1541	-	(3)	(49)	-	-	-	-	-	(37)
1542	-	-	-	-	-	-	-	-	80
1543	-	-	-	131	-	-	-	-	87
1544	-	-	-	14	-	-	-	-	14
1545	-	-	-	-	-	-	(17)	17	-
1546	-	-	-	-	-	-	(35)	-	(282)
1547	27	1,092	-	-	-	-	(191)	-	921
1548	(3,919)	1,391	(7,865)	7,386	3,383	(1,669)	3,626	(1,778)	7,910
1549	-	750	-	-	-	(650)	-	57	157
1550	-	-	-	-	-	-	-	-	-
1551	-	-	-	-	-	-	-	-	-
1552	-	-	-	-	-	-	-	19	19
1553	-	-	(39)	-	-	-	-	-	(39)
1554	(4,999)	(1,767)	6,777	(11,449)	4,947	158	7,576	3,385	(8,902)
1555	-	-	-	-	-	-	-	-	-
1556	-	(111)	-	-	-	(11)	-	-	(122)
1557	-	-	-	-	27	-	-	-	27
1558	-	-	202	-	-	-	-	-	202
1559	-	-	434	-	(84)	(915)	(88)	-	(352)
1560	-	-	(743)	-	-	-	-	-	(743)
1561	-	-	-	-	-	-	-	(32)	(32)
1562	436	(83)	(87)	(24)	(78)	62	-	(760)	(3,321)
1563	-	-	-	-	-	-	-	(156)	(146)
1564	-	181	-	-	-	18	-	-	179
1565	-	-	55	-	-	-	-	-	55
1566	-	-	-	-	-	(21)	-	-	(21)
1567	(600)	-	-	-	-	-	-	-	(600)
1568	-	22	-	1,185	(150)	-	-	-	(959)
1569	-	-	-	-	-	-	-	-	(215)
1570	150	-	-	-	-	-	-	-	150
1571	-	-	-	-	-	-	-	-	(55)
1572	-	(150)	(300)	-	-	-	-	-	(450)
1573	-	-	-	-	-	-	(108)	-	(108)
1574	-	-	232	-	-	-	-	-	232
1575	-	-	-	-	-	-	-	-	-
1576	-	-	-	-	-	(706)	-	-	(706)
1577	763	10,350	(2,564)	614	1,629	(10,707)	598	14,518	51,535
1578	(730)	(506)	203	705	(1,715)	(504)	(779)	891	(4,644)
1579	-	-	-	-	-	-	-	-	-
1580	-	-	-	-	-	-	-	-	6
1581	11,219	4,661	4,035	5,673	5,393	4,109	8,448	8,651	61,705
1582	(8,578)	(6,220)	(6,918)	(7,109)	(7,519)	(6,770)	(14,070)	(13,308)	(90,220)
1583	-	-	-	-	-	685	-	-	686

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1584	-	-	-	-	-	721	-	-	721
1585	-	-	(89)	(84)	-	-	-	-	(152)
1586	(225)	-	-	-	(580)	4,234	-	2,974	52,435
1587	-	(3)	(57)	(41)	(123)	-	(534)	-	(809)
1588	(2,103)	(15,118)	4,002	(1,694)	219	17,312	(199)	(21,751)	(68,060)
1589	-	-	-	-	-	-	-	-	88
1590	-	-	-	-	-	-	-	(356)	(356)
1591	-	-	-	-	12	-	-	-	12
1592	-	-	(268)	(5,215)	-	-	186	(346)	(5,644)
1593	-	-	-	-	945	-	-	-	945
1594	-	-	-	-	-	(400)	-	-	(400)
1595	272	(63)	(16)	-	238	174	23	173	196
1596	-	-	-	-	-	-	-	-	-
1597	-	96	-	-	-	-	-	-	96
1598	-	(143)	-	-	-	-	-	-	(143)
1599	-	-	48	22	-	66	-	-	138
1600	(264)	(1,202)	(2,207)	(512)	(32)	(95)	(212)	-	(6,177)
1601	-	-	-	-	(32)	-	-	-	(32)
1602	454	(2,097)	18	1,374	151	(904)	2,071	(1,043)	(697)
1603	-	-	-	-	-	-	-	-	1,427
1604	495	(3,185)	(388)	(2,440)	(685)	(2,490)	1,714	(222)	(17,005)
1605	-	-	-	-	-	-	-	-	(1,456)
1606	-	-	279	138	(442)	9	(506)	-	(770)
1607	-	-	-	(1,360)	(980)	2,968	(1,988)	(2,000)	(3,550)
1608	-	-	-	-	-	-	289	(289)	-
1609	-	-	-	-	-	-	525	-	525
1610	-	-	-	1	-	-	-	-	(33)
1611	(742)	(45)	-	-	-	(129)	-	-	(3,508)
1612	-	-	-	17	-	-	-	-	(154)
1613	-	-	-	-	-	-	459	(459)	-
1614	-	-	-	-	-	-	834	-	834
1615	4,090	(1,271)	-	-	-	-	-	-	5,091
1616	-	-	-	-	(9,500)	-	-	-	(9,500)
1617	(2,322)	414	16	(330)	-	(6,562)	(2,223)	(3,235)	(13,096)
1618	114	-	-	(140)	(384)	283	(33)	1,016	5,779
1619	-	(636)	636	-	-	-	-	-	294
1620	-	-	-	-	-	-	-	-	-
1621	-	(1,156)	-	-	-	-	-	-	(3,304)
1622	-	-	-	-	51	(347)	3	-	(299)
1623	1,536	3,824	(10,747)	5,830	(1,484)	3,020	(57)	(6,339)	(8,755)
1624	154	6,599	3,266	(5,819)	(6,446)	1,087	784	(8,981)	(20,167)
1625	-	-	-	-	-	-	-	-	(91)
1626	-	-	(379)	126	-	(253)	-	-	(770)
1627	-	-	-	-	-	-	-	-	-
1628	-	-	-	-	-	-	-	-	-
1629	-	4	-	-	-	(18)	-	-	35
1630	-	-	86	-	-	-	-	-	88
1631	21	-	-	19	-	-	-	-	39
1632	-	-	-	-	-	8	-	-	8
1633	-	(7)	-	-	-	32	-	-	(59)
1634	-	-	(88)	-	-	-	-	-	(88)
1635	(519)	(1,726)	1,466	450	(1,028)	(873)	(21)	154	(6,359)
1636	-	-	-	-	-	-	-	-	1,300
1637	-	-	-	-	-	-	-	-	34
1638	(36)	-	-	(32)	-	-	-	-	(68)
1639	-	-	-	-	-	92	-	-	92
1640	-	18	(18)	-	-	-	-	-	-
1641	-	31	-	-	-	-	-	-	31
1642	-	-	-	172	-	-	-	-	132
1643	-	-	-	-	-	-	-	-	(102)
1644	(4,302)	(338)	(16,520)	14,553	2,362	7,085	(9,789)	(4,765)	(9,658)
1645	-	-	-	-	-	-	-	-	(5,620)
1646	-	-	-	-	-	-	-	-	-
1647	1,020	2,319	14,387	(9,277)	4,816	19,403	1,058	(6,257)	59,013
1648	174	150	320	42	258	370	250	498	2,708
1649	-	-	-	-	-	-	-	-	-
1650	14	(282)	-	87	369	(32)	-	(15)	141
1651	(333)	511	(176)	(29)	(470)	-	-	59	(313)
1652	-	(656)	224	(43)	17	(687)	(220)	35	(3,636)
1653	-	(801)	(3,848)	(1,029)	-	(247)	(96)	25	(10,176)
1654	495	(798)	229	17	775	-	-	(75)	494
1655	-	(386)	(2,670)	(978)	1,065	(5,817)	-	-	(17,209)
1656	-	-	(37)	-	-	-	-	-	(241)
1657	-	-	(65)	-	-	-	-	-	(128)
1658	5	(142)	(9)	(102)	124	671	4	980	1,527
1659	2,752	(17,379)	(2,363)	(7,760)	(13,836)	(25,400)	(15,437)	(27,680)	(180,753)
1660	-	-	12	-	-	-	20	68	100
1661	(25)	504	-	(152)	(611)	53	-	23	(208)
1662	13	-	-	-	27	-	-	13	53
1663	3,457	3,457	4,032	4,630	5,234	2,962	4,098	6,223	47,391

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1744	-	-	(123)	-	-	-	-	-	(123)
1745	1,155	(1,126)	(5,079)	4,404	497	361	1,513	5,715	7,089
1746	-	-	-	-	-	-	-	5,007	5,007
1747	1,364	342	6,662	(5,038)	32	773	3,486	10,901	22,427
1748	-	-	-	-	-	-	-	(5,007)	(5,007)
1749	-	-	-	-	-	-	-	-	(99)
1750	-	-	-	-	-	-	-	-	-
1751	-	-	-	26	-	-	-	-	26
1752	45	(70)	(4)	(40)	8	36	(17)	-	(211)
1753	-	(584)	(169)	(1,287)	(601)	-	(677)	-	(3,873)
1754	-	(484)	(51)	(259)	(159)	-	-	-	(1,320)
1755	-	-	-	-	-	-	-	-	85
1756	-	-	-	-	-	-	-	-	(1)
1757	-	-	-	(45)	-	-	-	-	(45)
1758	-	-	-	-	-	-	-	-	(641)
1759	-	-	-	-	-	-	-	-	2
1760	-	-	-	-	(15)	-	-	-	(15)
1761	-	-	395	-	395	395	395	-	1,580
1762	15	-	-	-	-	-	-	-	15
1763	(733)	(305)	(649)	446	-	(1,573)	298	631	252
1764	-	-	-	-	-	-	-	-	9
1765	-	-	-	-	(5)	-	-	-	(5)
1766	0	(26)	(0)	(74)	0	(5)	0	(2)	(146)
1767	(69,069)	(83,191)	(78,758)	(66,491)	(75,699)	(70,621)	(45,180)	(48,920)	(776,128)
1768	57,474	199,095	17,048	123,470	22,567	(92,657)	(620)	(42,319)	386,968
1769	32,993	(54,077)	(160,644)	(30,618)	(55,214)	(101,329)	(43,299)	(25,642)	(577,658)
1770	(21,400)	(6,736)	(10,347)	(9,777)	(8,746)	(4,226)	468	63,913	(89,183)
1771	-	-	-	-	-	-	-	86,600	116,600
1772	488	488	495	495	495	495	495	495	5,903
1773	206	24	461	(126)	365	902	(517)	(594)	(965)
1774	-	-	-	-	-	-	-	1,579	1,579
1775	-	258	-	(427)	-	-	-	-	(169)
1776	-	19	(4)	14	(26)	0	(5)	(28)	(78)
1777	891	(941)	741	624	(993)	(354)	(482)	(32)	(1,702)
1778	-	-	-	-	-	130	-	-	130
1779	-	-	-	-	-	(6)	-	-	(6)
1780	(7,922)	(19,205)	(3,819)	(406,835)	(380,945)	(2,983)	(2,433)	8,484	(864,256)
1781	-	-	-	-	10	-	-	-	10
1782	-	(196)	-	-	33	85	174	67	(13)
1783	-	-	-	-	40	-	-	-	40
1784	1,528	(1,336)	40	(349)	1,491	436	(517)	1,084	7,389
1785	269	(3,231)	(1,713)	(1,916)	240	(1,035)	(2,238)	(295)	(40,945)
1786	37	(33)	1	(9)	36	10	(13)	26	(238)
1787	9,569	(3,839)	2,849	617	9,373	4,410	13	7,525	61,932
1788	(7)	3	(1)	3	(4)	0	(1)	(5)	(11)
1789	9	79	(8)	29	(54)	(0)	(11)	(57)	(200)
1790	(143)	(158)	2,634	(21)	179	(1,637)	(557)	(234)	(319)
1791	(2,146)	(7,478)	(5,424)	(5,315)	(2,174)	(4,096)	(5,988)	(3,050)	(42,925)
1792	(262)	(545)	(451)	(421)	(282)	(363)	(465)	(313)	1,846
1793	-	-	-	-	-	-	-	-	-
1794	2,171	(24)	(1,607)	(285)	(741)	2,133	614	683	1,591
1795	(1,047)	(1,405)	(1,359)	(1,201)	(1,041)	(1,162)	(1,305)	(1,121)	(12,953)
1796	-	-	968	-	304	-	-	-	1,272
1797	-	-	-	-	-	-	-	229	(58)
1798	(3,582)	85	2,678	413	1,299	(3,139)	(950)	(1,182)	(232)
1799	1,048	629	914	718	1,035	874	754	995	10,556
1800	-	59	(14)	44	(89)	(2)	(18)	(91)	(277)
1801	-	4	(1)	(1)	(5)	(0)	(1)	(5)	(17)
1802	-	126	(29)	112	(188)	2	(38)	(208)	(581)
1803	174	1,290	1,073	1,424	1,705	763	(1,435)	1,716	11,059
1804	-	-	297	-	-	-	-	-	297
1805	8	(22)	8	11,744	10,448	(892)	(2,735)	-	17,711
1806	-	(1,147)	-	-	-	-	-	-	(1,147)
1807	(0)	28	(6)	24	(42)	0	(9)	(45)	(126)
1808	-	1	(0)	1	(1)	0	(0)	(1)	(4)
1809	(48)	(50)	(48)	1,247	(153)	(148)	(455)	-	(8)
1810	15	-	-	-	-	-	-	-	15
1811	-	-	-	-	-	-	-	-	-
1812	-	5	(1)	3	(8)	(0)	(2)	(7)	(25)
1813	-	-	-	-	-	-	-	-	(48)
1814	-	-	842	-	(90)	(90)	-	(99)	563
1815	-	-	-	-	14	-	-	-	14
1816	-	-	(18,339)	-	(1,296)	-	-	-	(128,298)
1817	-	-	-	-	-	(591)	(97)	-	(788)
1818	-	-	-	-	(2,371)	(2,190)	(2,979)	-	(7,539)
1819	-	-	-	-	-	(1,997)	(287)	-	(2,284)
1820	(26,121)	-	(24,878)	-	-	-	-	(73,288)	(124,287)
1821	-	-	-	-	-	(1,001)	(41)	-	(1,042)
1822	(607)	(1,193)	(10,894)	(2,673)	-	(14,238)	(13,276)	-	(65,525)
1823	(42)	-	(58)	-	-	-	-	-	(729)

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	Total
1824	(210)	(190)	(459)	(681)	-	-	(299)	(51)	(3,300)
1825	-	-	-	-	-	-	100	-	100
1826	-	-	(43)	-	-	-	-	-	(43)
1827	-	-	(766)	-	-	-	-	-	(766)
1828	-	-	(301)	-	-	-	-	-	(301)
1829	-	(64)	-	-	-	-	59	-	(4)
1830	6,367	6,247	6,918	(6,222)	12,397	3,647	(9,303)	4,007	31,276
1831	-	-	-	-	-	-	-	300	6,249
1832	-	(800)	-	-	580	235	-	(735)	(230)
1833	-	250	-	-	-	-	-	(117)	(231)
1834	1,267	(1,225)	21	21	59	59	(141)	21	90
1835	41,552	92,512	103,310	(434,639)	(374,249)	(407,300)	234,455	233,918	(1,420,319)

Atmos Energy Corporation, Kentucky
Comparison of Expense Account Balances
CY14-CY16 and Base Period
KY - Div 009

Account	Account Description	Calendar 2014	Calendar 2015	Calendar 2016	Base Period	CY15 vs CY14 YOY % Change	CY16 vs CY15 YOY % Change	Base Period vs CY16 YOY % Change
7560	Field measuring and regulating station expenses	-	47	-	-	NA	-100%	NA
7590	Production and gathering-Other expenses	5,000	688	-	-	-86%	-100%	NA
8140	Storage-Operation supervision and engineering	(2,947)	(876)	84	-	-70%	-110%	-100%
8160	Wells expenses	93,249	104,608	110,660	128,970	12%	6%	17%
8170	Lines expenses	43,555	39,314	42,996	35,012	-10%	9%	-19%
8180	Compressor station expenses	30,817	31,768	29,095	34,838	4%	-8%	20%
8190	Compressor station fuel and power	849	826	971	1,123	-3%	18%	16%
8200	Storage-Measuring and regulating station expenses	5,742	3,303	4,061	3,667	-42%	23%	-10%
8210	Storage-Purification expenses	40,956	45,728	13,565	25,635	12%	-70%	89%
8240	Storage-Other expenses	-	338	-	-	156%	-100%	NA
8250	Storage well royalties	15,578	10,993	8,918	13,498	-29%	-19%	51%
8260	Storage-Rents	8	-	400	-	-100%	NA	-100%
8310	Storage-Maintenance of structures and improvements	2,729	11,223	33,143	15,145	311%	195%	-54%
8340	Maintenance of compressor station equipment	8,432	6,431	6,455	11,248	-24%	0%	74%
8350	Maintenance of measuring and regulating station equipment	1,429	1,179	556	-	-17%	-53%	-100%
8360	Processing-Maintenance of purification equipment	2,361	126	315	-	-95%	149%	-100%
8370	Maintenance of other equipment	19	-	-	-	-100%	NA	NA
8410	Other storage expenses-Operation labor and expenses	33,048	117,343	135,253	133,473	258%	15%	-1%
8520	Communication system expenses	249	-	-	-	-100%	NA	NA
8550	Other fuel & power for compressor stations	-	153	347	332	NA	127%	-4%
8560	Mains expenses	366,269	324,267	257,692	252,640	-11%	-21%	-2%
8570	Transmission-Measuring and regulating station expenses	64,860	35,975	35,296	11,618	-45%	-2%	-67%
8580	Transmission-Other expenses	-	924	-	-	NA	-100%	NA
8610	Transmission-Maintenance supervision and engineering	19	-	-	-	-100%	NA	NA
8630	Transmission-Maintenance of mains	7,550	7,571	15,026	2,900	0%	98%	-81%
8640	Transmission-Maintenance of compressor station equipment	350	-	-	-	-100%	NA	NA
8650	Transmission-Maintenance of measuring and regulating station equipment	392	4,449	336	396	1034%	-92%	18%
8700	Distribution-Operation supervision and engineering	1,363,623	1,326,053	1,261,365	1,193,065	-3%	-5%	-5%
8710	Distribution load dispatching	9,679	4,542	1,301	1,103	-53%	-71%	-15%
8711	Oderization	15,970	25,526	10,267	2,545	60%	-60%	-75%
8720	Distribution-Compressor station labor and expenses	85	-	78	-	-100%	NA	-100%
8740	Mains and Services Expenses	3,249,290	3,808,167	3,624,616	3,300,059	17%	-5%	-9%
8750	Distribution-Measuring and regulating station expenses	400,406	396,383	543,159	478,055	-1%	37%	-12%
8760	Distribution-Measuring and regulating station expenses-Industrial	30,325	27,679	26,323	30,154	-9%	15%	15%
8770	Distribution-Measuring and regulating station expenses-City gate check stations	94,570	105,347	96,145	22,074	11%	-9%	-77%
8780	Meter and house regulator expenses	997,205	1,001,132	1,137,207	934,416	0%	14%	-18%
8790	Customer installations expenses	2,827	774	1,110	4,014	-73%	43%	262%
8800	Distribution-Other expenses	117,455	178,228	111,911	149,633	52%	-37%	34%
8810	Distribution-Rents	452,855	479,808	479,804	383,108	6%	0%	-20%
8850	Distribution-Maintenance supervision and engineering	1,168	2,127	717	1,623	82%	-66%	126%
8860	Distribution-Maintenance of structures and improvements	2,462	14,831	4,723	300	502%	-68%	-94%
8870	Distribution-Maint of mains	94,377	45,920	37,191	29,455	-51%	-19%	-21%
8890	Maintenance of measuring and regulating station equipment-General	4,702	6,582	915	36	40%	-86%	-96%
8900	Maintenance of measuring and regulating station equipment-Industrial	10,981	7,205	1,570	8,796	-34%	-78%	460%
8910	Maintenance of measuring and regulating station equipment-City gate check stations	3,632	14,590	32,406	4,281	302%	122%	-87%
8920	Maintenance of services	9,664	3,741	1,500	102	-81%	-60%	-93%
8930	Maintenance of meters and house regulators	71,875	94,796	86,884	89,917	32%	-8%	3%
8940	Distribution-Maintenance of other equipment	17,585	47,788	11,442	11,083	172%	-76%	-3%
9010	Customer accounts-Operation supervision	-	142	-	406	NA	-100%	NA
9020	Customer accounts-Meter reading expenses	1,483,439	1,357,919	1,329,134	1,186,802	-8%	-2%	-11%
9030	Customer accounts-Customer records and collections expenses	355,483	387,456	398,150	1,660,972	9%	3%	317%
9040	Customer accounts-Uncollectible accounts	1,092,228	1,047,950	490,589	369,911	-4%	-53%	-25%
9070	Customer service-Supervision	34	-	-	-	-100%	NA	NA
9090	Customer service-Operating informational and instructional advertising expense	128,742	127,277	128,584	134,412	-1%	1%	5%
9100	Customer service-Miscellaneous customer service	-	85	-	-	NA	-100%	NA
9110	Sales-Supervision	237,210	248,450	271,414	255,129	5%	9%	-6%
9120	Sales-Demonstrating and selling expenses	79,167	90,691	74,066	117,086	15%	-15%	58%
9130	Sales-Advertising expenses	27,261	35,578	26,548	38,737	31%	-25%	46%
9160	Sales-Miscellaneous sales expenses	-	-	2,123	-	NA	NA	-100%
9200	A&G-Administrative & general salaries	147,070	137,711	137,704	141,985	-6%	0%	3%
9210	A&G-Office supplies & expense	12,395	8,678	11,777	1,380	-30%	36%	-88%
9220	A&G-Administrative expense transferred-Credit	12,035,970	12,874,015	12,708,206	13,526,080	7%	-1%	6%
9230	A&G-Outside services employed	94,898	249,973	111,627	64,811	163%	-55%	-42%
9240	A&G-Property insurance	160,191	150,487	158,831	88,982	0%	-1%	-44%
9250	A&G-Injuries & damages	171,402	209,578	855,547	16,681	22%	308%	-88%
9260	A&G-Employee pensions and benefits	2,766,394	2,309,040	2,067,719	1,947,365	-17%	-10%	-6%
9270	A&G-Franchise requirements	1,993	321	279	6,390	-84%	-13%	2190%
9280	A&G-Regulatory commission expenses	297,356	144,407	202,897	-	-51%	41%	-100%
9302	Miscellaneous general expenses	53,916	56,712	70,162	74,162	5%	24%	6%
9310	A&G-Rents	14,405	14,842	15,327	14,287	3%	3%	-7%
9320	A&G-Maintenance of general plant	-	1,248	-	-	NA	-100%	NA
		26,850,971	27,800,704	27,226,616	26,961,891	4%	-2%	-1%

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-31
Page 1 of 1

REQUEST:

Provide a schedule of gas operations net income, per MCF sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedule 31.

RESPONSE:

Please see attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-31_Att1 - Net Income per Mcf Sold.xls, 1 Page.

Respondents: Laura Gillham and Mark Martin

Atmos Energy Corporation, Kentucky
Net Income per MCF Sold
For Calendar Years 2014, 2015, 2016 and Base Period

Line No.		(In thousands)			Base Period
		CY 2014	CY 2015	CY 2016	
1	<u>Operating Income</u>				
2	Total Operating Revenues	196,882	170,468	147,431	156,713
3					
4	<u>Operating Income Deductions</u>				
5	Operating and Maintenance Expenses:				
6	Purchased Gas Cost	118,107	87,746	61,180	65,546
7	Gross Profit	78,775	82,722	86,251	91,167
8					
9	<u>Operating Expenses</u>				
10	Production Expenses	5	1	-	
11	Natural Gas Storage, Terminating and Processing Expenses	276	373	387	
12	Transmission Expenses	440	373	309	
13	Distribution Expenses	6,951	7,591	7,471	
14	Customer Accounts Expenses	1,839	1,746	1,727	
15	Customer Service and Informational Expenses	129	127	129	
16	Sales Expenses	343	375	374	
17	Administrative and General Expenses	15,776	16,167	16,340	
18	Bad Debt Expense	1,092	1,048	491	
19	Total O&M Expenses	26,851	27,801	27,228	26,962
20					
21	Depreciation Expenses	16,797	18,586	19,070	18,899
22	Amortization of Utility Plant Acquisition Adjustment	49	49	51	-
23	Taxes - Other Than Income Taxes	4,648	7,343	5,919	4,830
24	Total Operating Expenses	48,345	53,779	52,268	50,692
25					
26	Operating Income (Loss)	30,430	28,943	33,983	40,476
27					
28	<u>Other Non-Operating Income/Expense</u>				
29	Interest Income	69	40	42	
30	PBR	2,705	2,795	2,792	
31	Others Income	61	65	72	
32	Total Non-Operating Income	2,835	2,900	2,906	2,087
33					
34	Long Term Interest Expenses	6,342	6,693	7,078	
35	Short Term Interest Expenses	77	50	299	
36	Donations	299	427	355	
37	Other Non-Operating Expense	517	412	462	
38	Total Non-Operating Expense	7,235	7,582	8,194	8,306
39					
40	Total Other Non-Operating Income/Expense	4,400	4,682	5,288	6,219
41					
42	Income (Loss), Before Income Taxes	26,030	24,261	28,695	34,257
43					
44	<u>Provision (Benefit) for Income Taxes</u>				
45	Current Federal Income Tax	4,868	(878)	(9,618)	
46	Current State Income Tax	2,963	1,679	159	
47	Deferred Federal Income Tax	3,079	8,915	18,400	
48	Deferred State Income Tax	(1,238)	168	576	
50	Total Provision (Benefit) for Inc Tax	9,672	9,884	9,517	13,326
51					
52	Income Statement - Net Income (Loss)	16,358	14,377	19,178	20,931
53	Mcf Sold	19,436	16,876	15,213	16,829

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-32
Page 1 of 1

REQUEST:

Provide the comparative operating statistics for gas operations as shown in Schedule 32.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-32_Att1 - Comparative Operating Statistics.xls, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation, Kentucky
Comparative Operating Statistics - Gas Operations
For the Calendar Years 2014 through 2016
KY - Division 009

Schedule 32, Page 1 of 1

Line No.	Item (a)	Three Most Recent Calendar Years					
		CY 2016		CY 2015		CY 2014	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per MCF of Purchased Gas	3.97	-15.89%	4.72	-14.80%	5.54	
2	Cost of Propane Gas per MCF Equivalent for Peak Shaving						
3	Cost per MCF of Gas Sold	3.92	-26.73%	5.35	-12.01%	6.08	
4	Maintenance Cost per Transmission Mile	81.71	32.96%	61.46	44.57%	42.51	
5	Maintenance Cost per Distribution Mile	44.59	-25.85%	60.14	9.31%	55.02	
6	Sales Promotion Expense per Customer	2.13	-0.49%	2.15	8.84%	1.97	
7	Administration and General Expense per Customer	93.22	0.73%	92.55	2.29%	90.47	
8	Wages and Salaries – Charged Expense – per Average Employee	30,352	3.33%	29,373	3.00%	28,519	
9	Depreciation Expense:	19,069,587	2.60%	18,586,477	10.65%	16,796,962	
10	Per \$100 of Average Gross Depreciable Plant in Service	3.75	-7.17%	4.04	1.57%	3.98	
11	Rents:	331,701	-4.93%	348,918	-9.35%	384,920	
12	Per \$100 of Average Gross Plant in Service	0.07	-13.98%	0.08	-16.79%	0.09	
13	Property Taxes:	4,547,055	-22.76%	5,887,056	65.94%	3,547,794	
14	Per \$100 of Average Net Plant in Service	0.89	-30.11%	1.28	52.32%	0.84	
15	Payroll Taxes:	352,392	1.22%	348,152	-0.61%	350,272	
16	Per Average Employee whose Salary is charged to expense	2,098	4.23%	2,012	1.69%	1,979	
17	Interest Expense:	7,078,295	5.75%	6,693,478	5.55%	6,341,750	
18	Per \$100 of Average Debt Outstanding	5.42	6.36%	5.10	3.80%	4.91	
19	Per \$100 of Average Plant Investment	1.39	-4.32%	1.46	-3.12%	1.50	
20	Per MCF Sold	0.45	11.13%	0.41	25.09%	0.33	
21	Meter Reading Expense per Meter	7.41	-2.40%	7.59	-8.72%	8.31	

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-33
Page 1 of 1

REQUEST:

List separately the budgeted and actual numbers of full- and part-time employees by employee group, by month and by year, for the three most recent calendar years, the base period, and the forecasted test period.

RESPONSE:

Please see Attachment 1 for FY 2014 through FY 2016 headcount for Division 009, as well as Fiscal Year 2017 YTD through August. The base period and forecasted test period headcount is referenced in the Company's response to FR_16(8)(g)(2).

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-33_Att1 - Employee Headcounts by Month.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky
 Division Employee Count
 FY 2014 - FY 2016

Fiscal Year 2014						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	44	169	-	213	-	213
November	44	173	-	217	-	217
December	44	173	-	217	-	217
January	43	174	-	217	-	217
February	43	175	-	218	-	218
March	43	173	-	216	-	216
April	43	175	-	218	-	218
May	43	176	-	219	-	219
June	43	176	-	219	-	219
July	43	175	-	218	-	218
August	42	175	-	217	-	217
September	42	175	-	217	-	217

Fiscal Year 2015						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	42	176	-	218	-	218
November	42	179	-	221	-	221
December	42	178	-	220	-	220
January	42	176	-	218	-	218
February	42	175	-	217	-	217
March	42	174	-	216	-	216
April	42	173	-	215	-	215
May	41	173	-	214	-	214
June	41	174	-	215	-	215
July	41	175	-	216	-	216
August	41	173	-	214	-	214
September	41	171	-	212	-	212

Fiscal Year 2016						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	41	171	-	212	-	212
November	42	174	-	216	-	216
December	42	174	-	216	-	216
January	41	176	-	217	-	217
February	41	176	-	217	-	217
March	41	176	-	217	-	217
April	41	175	-	216	-	216
May	41	174	-	215	-	215
June	41	174	-	215	-	215
July	41	174	-	215	-	215
August	41	174	-	215	-	215
September	41	173	-	214	-	214

Fiscal Year 2017 - YTD August						
	Group			Assignment Category		Total Count
	Exempt	Non Exempt	Executive	Full-Time	Part-Time	
October	41	172	-	213	-	213
November	41	172	-	213	-	213
December	41	170	-	211	-	211
January	41	166	-	207	-	207
February	42	164	-	206	-	206
March	42	165	-	207	-	207
April	41	166	-	207	-	207
May	40	166	-	206	-	206
June	39	162	-	201	-	201
July	39	162	-	201	-	201
August	40	163	-	203	-	203
September						

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-34
Page 1 of 1

REQUEST:

Provide the information requested in Schedule 34 for budgeted and actual regular wages, overtime wages, and total wages by employee group, by month, for the five most recent calendar years. Explain in detail any variance exceeding 5 percent in any one month.

RESPONSE:

Please see Attachment 1.

With the exception of Fiscal 2016, none of the overall variances for the five complete fiscal years exceed five percent. In Fiscal 2016, there were 27 pay periods instead of the normal 26 bi-weekly pay periods due to the timing of payroll dates. The Fiscal 2016 budget was based on 26 pay periods. When the Fiscal 2016 actual labor is adjusted to 26 pay periods, the variance is under 5% as shown in Attachment 1.

The monthly variances can exceed the five percent threshold due to the manner in which payroll is budgeted compared to actuals. The payroll system reflects a cash basis for each month reported. Twice a year (three times in FY16), three pay periods occur within the month while other months have two pay periods consistent with the Company's biweekly payroll process. The budget reflects accrual-based accounting and therefore spreads labor costs evenly across budgeted work days.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-34_Att1 - Wages.xlsx, 5 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation
Case No. 2017-00349
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2012

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

Schedule 34
Page 1 of 1
Witness Responsible
Gillham, Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2012										
201110	Hourly	591,427	58,186	649,613	596,012	52,312	648,324	0.8%	-10.1%	-0.2%
	Salaried	174,568		174,568	154,340		154,340	-11.6%		-11.6%
201111	Hourly	619,596	103,031	722,627	591,452	54,317	645,769	-4.5%	-47.3%	-10.6%
	Salaried	182,879		182,879	154,746		154,746	-15.4%		-15.4%
201112	Hourly	619,596	91,827	711,423	893,386	74,079	967,465	44.2%	-19.3%	36.0%
	Salaried	182,879		182,879	236,023		236,023	29.1%		29.1%
201201	Hourly	619,596	91,827	711,423	596,218	42,001	638,219	-3.8%	-54.3%	-10.3%
	Salaried	182,879		182,879	154,955		154,955	-15.3%		-15.3%
201202	Hourly	591,427	91,802	683,229	597,642	41,916	639,558	1.1%	-54.3%	-6.4%
	Salaried	174,568		174,568	155,123		155,123	-11.1%		-11.1%
201203	Hourly	619,596	69,418	689,014	606,910	32,367	639,278	-2.0%	-53.4%	-7.2%
	Salaried	182,879		182,879	155,070		155,070	-15.2%		-15.2%
201204	Hourly	591,427	52,587	644,014	598,754	34,878	633,632	1.2%	-33.7%	-1.6%
	Salaried	174,568		174,568	155,108		155,108	-11.1%		-11.1%
201205	Hourly	647,752	63,838	711,590	603,991	39,814	643,805	-6.8%	-37.6%	-9.5%
	Salaried	191,194		191,194	156,744		156,744	-18.0%		-18.0%
201206	Hourly	591,427	52,587	644,014	912,195	74,126	986,321	54.2%	41.0%	53.2%
	Salaried	174,568		174,568	233,592		233,592	33.8%		33.8%
201207	Hourly	619,596	58,211	677,807	606,825	45,839	652,664	-2.1%	-21.3%	-3.7%
	Salaried	182,879		182,879	158,626		158,626	-13.3%		-13.3%
201208	Hourly	647,752	52,637	700,389	606,800	52,662	659,462	-6.3%	0.0%	-5.8%
	Salaried	191,194		191,194	163,464		163,464	-14.5%		-14.5%
201209	Hourly	563,271	63,763	627,034	614,868	41,168	656,036	9.2%	-35.4%	4.6%
	Salaried	166,252		166,252	159,791		159,791	-3.9%		-3.9%
Grand Total		9,483,774	849,714	10,333,488	9,862,636	585,480	10,448,117	4.0%	-31.1%	1.1%

*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation
Case No. 2017-00349
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2013

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

Schedule 34
Page 1 of 1
Witness Responsible
Gillham, Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2013										
201210	Hourly	723,627	35,951	759,579	621,524	47,076	668,600	-14.1%	30.9%	-12.0%
	Salaried	209,816		209,816	161,336		161,336	-23.1%		-23.1%
201211	Hourly	692,875	81,377	774,252	929,189	79,094	1,008,283	34.1%	-2.8%	30.2%
	Salaried	200,692		200,692	257,439		257,439	28.3%		28.3%
201212	Hourly	662,126	70,019	732,145	621,717	44,406	666,123	-6.1%	-36.6%	-9.0%
	Salaried	191,571		191,571	183,933		183,933	-4.0%		-4.0%
201301	Hourly	723,627	70,019	793,646	619,579	50,221	669,800	-14.4%	-28.3%	-15.6%
	Salaried	209,816		209,816	184,659		184,659	-12.0%		-12.0%
201302	Hourly	631,377	70,019	701,396	626,062	44,311	670,372	-0.8%	-36.7%	-4.4%
	Salaried	182,447		182,447	172,836		172,836	-5.3%		-5.3%
201303	Hourly	662,126	47,308	709,434	633,581	41,034	674,615	-4.3%	-13.3%	-4.9%
	Salaried	191,571		191,571	228,807		228,807	19.4%		19.4%
201304	Hourly	692,875	30,270	723,145	630,106	47,142	677,248	-9.1%	55.7%	-6.3%
	Salaried	200,692		200,692	166,398		166,398	-17.1%		-17.1%
201305	Hourly	723,627	41,629	765,256	952,973	60,588	1,013,561	31.7%	45.5%	32.4%
	Salaried	209,816		209,816	255,260		255,260	21.7%		21.7%
201306	Hourly	631,377	30,270	661,647	637,777	48,981	686,758	1.0%	61.8%	3.8%
	Salaried	182,447		182,447	173,346		173,346	-5.0%		-5.0%
201307	Hourly	723,627	35,951	759,579	636,187	48,357	684,544	-12.1%	34.5%	-9.9%
	Salaried	209,816		209,816	168,582		168,582	-19.7%		-19.7%
201308	Hourly	692,875	30,270	723,145	633,674	59,822	693,496	-8.5%	97.6%	-4.1%
	Salaried	200,692		200,692	168,670		168,670	-16.0%		-16.0%
201309	Hourly	662,096	41,629	703,725	631,027	86,609	717,636	-4.7%	108.0%	2.0%
	Salaried	191,571		191,571	170,200		170,200	-11.2%		-11.2%
Grand Total		10,603,181	584,712	11,187,893	10,464,861	657,642	11,122,503	-1.3%	12.5%	-0.6%

*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation
Case No. 2017-00349
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2014

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

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Gillham, Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2014										
201310	Hourly	725,099	49,823	774,921	636,476	53,745	690,221	-12.2%	7.9%	-10.9%
	Salaried	191,437		191,437	169,717		169,717	-11.3%		-11.3%
201311	Hourly	663,446	49,823	713,268	948,734	92,521	1,041,255	43.0%	85.7%	46.0%
	Salaried	174,786		174,786	259,114		259,114	48.2%		48.2%
201312	Hourly	694,275	49,823	744,098	633,540	53,856	687,396	-8.7%	8.1%	-7.6%
	Salaried	183,108		183,108	174,768		174,768	-4.6%		-4.6%
201401	Hourly	725,099	49,823	774,921	631,985	83,970	715,955	-12.8%	68.5%	-7.6%
	Salaried	191,437		191,437	172,717		172,717	-9.8%		-9.8%
201402	Hourly	632,609	49,823	682,432	640,644	80,129	720,773	1.3%	60.8%	5.6%
	Salaried	166,464		166,464	172,458		172,458	3.6%		3.6%
201403	Hourly	663,446	49,823	713,268	637,205	51,980	689,185	-4.0%	4.3%	-3.4%
	Salaried	174,786		174,786	176,105		176,105	0.8%		0.8%
201404	Hourly	694,275	49,823	744,098	641,213	47,870	689,083	-7.6%	-3.9%	-7.4%
	Salaried	183,108		183,108	172,376		172,376	-5.9%		-5.9%
201405	Hourly	694,275	49,823	744,098	957,264	74,630	1,031,894	37.9%	49.8%	38.7%
	Salaried	183,108		183,108	262,054		262,054	43.1%		43.1%
201406	Hourly	663,446	49,823	713,268	650,368	49,266	699,634	-2.0%	-1.1%	-1.9%
	Salaried	174,786		174,786	174,537		174,537	-0.1%		-0.1%
201407	Hourly	725,099	49,823	774,921	660,225	54,271	714,496	-8.9%	8.9%	-7.8%
	Salaried	191,437		191,437	174,996		174,996	-8.6%		-8.6%
201408	Hourly	663,446	49,823	713,268	651,788	64,093	715,881	-1.8%	28.6%	0.4%
	Salaried	174,786		174,786	179,432		179,432	2.7%		2.7%
201409	Hourly	694,251	49,823	744,074	653,846	56,493	710,339	-5.8%	13.4%	-4.5%
	Salaried	183,108		183,108	168,056		168,056	-8.2%		-8.2%
Grand Total		10,411,111	597,872	11,008,984	10,599,618	762,824	11,362,442	1.8%	27.6%	3.2%

*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation
Case No. 2017-00349
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2015

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

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Gillham, Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2015										
201410	Hourly	760,336	58,190	818,526	1,012,656	109,405	1,122,061	33.2%	88.0%	37.1%
	Salaried	182,670		182,670	261,445		261,445	43.1%		43.1%
201411	Hourly	663,337	58,190	721,528	680,149	83,518	763,667	2.5%	43.5%	5.8%
	Salaried	158,842		158,842	178,285		178,285	12.2%		12.2%
201412	Hourly	760,336	58,190	818,526	688,205	47,541	735,746	-9.5%	-18.3%	-10.1%
	Salaried	182,670		182,670	172,878		172,878	-5.4%		-5.4%
201501	Hourly	728,009	58,190	786,199	682,313	52,190	734,503	-6.3%	-10.3%	-6.6%
	Salaried	174,729		174,729	172,248		172,248	-1.4%		-1.4%
201502	Hourly	663,337	58,190	721,528	669,760	51,511	721,270	1.0%	-11.5%	0.0%
	Salaried	158,842		158,842	171,534		171,534	8.0%		8.0%
201503	Hourly	728,009	58,190	786,199	664,588	78,411	742,999	-8.7%	34.7%	-5.5%
	Salaried	174,729		174,729	170,480		170,480	-2.4%		-2.4%
201504	Hourly	728,009	58,190	786,199	668,843	54,032	722,875	-8.1%	-7.1%	-8.1%
	Salaried	174,729		174,729	174,757		174,757	0.0%		0.0%
201505	Hourly	695,676	58,190	753,866	1,001,002	87,778	1,088,780	43.9%	50.8%	44.4%
	Salaried	166,782		166,782	248,318		248,318	48.9%		48.9%
201506	Hourly	728,009	58,190	786,199	675,374	57,583	732,957	-7.2%	-1.0%	-6.8%
	Salaried	174,729		174,729	158,726		158,726	-9.2%		-9.2%
201507	Hourly	756,369	58,190	814,559	674,570	59,200	733,770	-10.8%	1.7%	-9.9%
	Salaried	182,670		182,670	157,728		157,728	-13.7%		-13.7%
201508	Hourly	692,054	58,190	750,244	670,073	81,436	751,509	-3.2%	39.9%	0.2%
	Salaried	166,782		166,782	163,768		163,768	-1.8%		-1.8%
201509	Hourly	724,114	58,190	782,304	664,601	75,810	740,411	-8.2%	30.3%	-5.4%
	Salaried	174,729		174,729	192,205		192,205	10.0%		10.0%
Grand Total		10,700,494	698,283	11,398,778	10,974,506	838,415	11,812,921	2.6%	20.1%	3.6%

*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

Atmos Energy Corporation
Case No. 2017-00349
Monthly Payroll Variance Analysis - SA 009DIV
As of September 30, 2016

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

Schedule 34
Page 1 of 1
Witness Responsible
Gillham, Waller

Date	Employee Group	Monthly Budget			Monthly Actual			Variance Percent		
		Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
FY 2016										
201510	Hourly	728,950	76,402	805,352	1,071,883	124,276	1,196,159	47.0%	62.7%	48.5%
	Salaried	179,461		179,461	261,268		261,268	45.6%		45.6%
201511	Hourly	695,813	76,402	772,215	679,866	61,582	741,448	-2.3%	-19.4%	-4.0%
	Salaried	171,307		171,307	193,628		193,628	13.0%		13.0%
201512	Hourly	762,100	76,402	838,501	682,308	71,221	753,529	-10.5%	-6.8%	-10.1%
	Salaried	187,620		187,620	185,853		185,853	-0.9%		-0.9%
201601	Hourly	695,813	76,402	772,215	688,282	51,719	740,001	-1.1%	-32.3%	-4.2%
	Salaried	171,307		171,307	179,044		179,044	4.5%		4.5%
201602	Hourly	695,813	76,402	772,215	689,574	71,004	760,578	-0.9%	-7.1%	-1.5%
	Salaried	171,307		171,307	183,996		183,996	7.4%		7.4%
201603	Hourly	762,100	76,402	838,501	689,767	63,633	753,399	-9.5%	-16.7%	-10.1%
	Salaried	187,620		187,620	183,825		183,825	-2.0%		-2.0%
201604	Hourly	695,813	76,402	772,215	1,025,824	114,561	1,140,385	47.4%	49.9%	47.7%
	Salaried	171,307		171,307	268,987		268,987	57.0%		57.0%
201605	Hourly	728,950	76,402	805,352	694,485	60,322	754,807	-4.7%	-21.0%	-6.3%
	Salaried	179,461		179,461	172,842		172,842	-3.7%		-3.7%
201606	Hourly	728,950	76,402	805,352	690,702	62,774	753,476	-5.2%	-17.8%	-6.4%
	Salaried	179,461		179,461	173,411		173,411	-3.4%		-3.4%
201607	Hourly	695,813	76,402	772,215	691,641	72,099	763,740	-0.6%	-5.6%	-1.1%
	Salaried	171,307		171,307	176,562		176,562	3.1%		3.1%
201608	Hourly	762,100	76,402	838,501	693,819	74,449	768,268	-9.0%	-2.6%	-8.4%
	Salaried	187,620		187,620	176,900		176,900	-5.7%		-5.7%
201609	Hourly	728,950	76,402	805,352	1,034,435	105,183	1,139,619	41.9%	37.7%	41.5%
	Salaried	179,461		179,461	272,477		272,477	51.8%		51.8%
Grand Total		10,818,401	916,821	11,735,222	11,761,379	932,823	12,694,202	8.7%	1.7%	8.2%
					Adjusted to 26 pay periods		12,224,046			4.2%

*Note: there are not any Management Committee members in Service Area 009DIV, so there is no employee group breakout for "executive".

*Note: Fiscal 2016 had 27 pay periods instead of the normal 26 due to timing of payroll dates. The budget is based on 26 pay periods. When the actuals are adjusted to 26 pay periods the total labor variance is under 5%.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-35
Page 1 of 2

REQUEST:

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

RESPONSE:

The employee compensation component of Total Rewards was implemented effective October 1, 1998. The compensation component was designed to be fluid and adaptable to change with periodic formalized studies necessary when there is substantial market movement. In an effort to better align pay with skills, peer equity and market, Atmos Energy conducted a job study affecting four jobs in the Customer Service Organization, with increases occurring in April 2017; an enterprise-wide job study of six positions in the Engineering group, with increases occurring in April 2017; and a job study affecting 13 management and highly skilled positions in Shared Services, with grade changes effective in April 2017. In addition, Atmos Energy participates in various compensation surveys. These compensation surveys are conducted by third parties on an annual basis and report on various compensation elements (base pay, short and long term incentive, etc.). These survey reports are from general industry as well as the natural gas industry. For FY 2017, Atmos Energy participated in approximately 18 compensation surveys, which are listed in Confidential Attachment 1. New and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration. Please see Confidential Attachment 2 and Confidential Attachment 3 for presentations to the Company's Management Committee.

The outside compensation surveys and studies list in Confidential Attachment 1 are Proprietary and Confidential. Furthermore, these surveys and studies are maintained and used by the corporation in the ordinary course of business at the Company's corporate offices in Dallas, Texas. Please contact Mr. Eric Wilen at 214-206-2862 to make arrangements to review these materials in the Company's Dallas office.

Please see Confidential Attachment 4 and Confidential Attachment 5 for the FY 2016 Pension Account Plan Disclosure report and the FY 2016 Pension Account Plan Funding report, respectively. Confidential Attachment 6 is the FY2017 Pension Account Plan Funding report. The Fiscal 2017 Pension Account Plan Disclosure report is not released until November 2017.

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ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-35_Att1 - HR Surveys and Studies Index (CONFIDENTIAL).pdf, 1 Page.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-35_Att2 - MC Approval - Engineers & CSO (CONFIDENTIAL).pdf, 8 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-35_Att3 - MC Approval- 7VPP (CONFIDENTIAL).pdf, 7 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-35_Att5 - 2016 PAP Disclosure Report (CONFIDENTIAL).pdf, 38 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-35_Att5 - 2016 PAP Funding Report (CONFIDENTIAL).pdf, 43 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Staff_1-35_Att6 - 2017 PAP Funding Report (CONFIDENTIAL).pdf, 45 Pages.

Respondent: Melanie Connelly

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-36
Page 1 of 1

REQUEST:

For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

RESPONSE:

Please see Attachment 1. Merit increases are effective at the beginning of each fiscal year on October 1. For the last several years, the targeted increase has been 3.0%. For 2016 and 2017, the average targeted increase was 3.0%

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-36_Att1 - Merit Wage Increases.xlsx,
1 Page.

Respondent: Greg Waller

Atmos Energy Corporation, Kentucky/Mid-States Division
 FY 2016, FY 2017 and pending FY 2018 Merit Wage Increases

	Non-exempt Increase Amount	Non-exempt Increase %	Exempt Increase Amount	Exempt Increase %	Total
FY 2016	\$ 271,960.35	3.11%	\$ 106,596.10	2.82%	\$ 378,556.45
FY 2017	\$ 274,820.76	3.09%	\$ 115,653.93	3.06%	\$ 390,474.69
FY 2018	\$ 280,638.92	3.21%	\$ 119,462.96	3.10%	\$ 400,101.88

if approved

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-37
Page 1 of 1

REQUEST:

Provide a schedule reflecting the salaries and other compensation of each executive officer for the base period and three most recent calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each officer, and to whom each officer reports. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

- a. Provide the account numbers to which the executive officers' salaries and other compensation were charged.
- b. Provide an explanation of the amount and percentage of each of these employees' salaries and associated expenses that were recorded below the line for ratemaking purposes, along with how the methodology for doing so was determined

RESPONSE:

Please see Attachment 1 and Attachment 2 for the requested information.

Salaries for senior executive officers are charged primarily to Account 9200-01000. Management Incentive Plan amounts are charged to Account 9260-07452. Restricted Stock (LTIP) amounts are charged to Accounts 9260-07458, 9260-07460 and 9260-07463.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-37_Att1 - Executive Officer Compensation.xlsx, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-37_Att2 - Exec Direct Reports and Annual Percent Increase.xlsx, 1 Page.

Respondent: Laura Gillham

Atmos Energy Corporation
Executive Officer
Gross Compensation Expense
Base Period

Title	Regular Compensation	Other Compensation	Total	Notes
CEO	989,778	3,859,812	4,849,590	
President and COO	567,170	1,503,328	2,070,498	
Senior Vice President, Chief Financial Officer	420,990	777,520	1,198,510	
Senior Vice President and General Counsel	385,384	530,158	915,542	
Senior Vice President, Safety and Enterprise Services	400,590	584,012	984,602	
Senior Vice President, Utility Operations	435,191	329,263	764,454	(1)
Senior Vice President, Human Resources	270,375	345,481	615,856	(1)
Total Gross Compensation	3,469,478	7,929,574	11,399,052	

(1) These positions were reactivated in January 2017.

(2) The above table does not include settlement payments related to executive retirements and departures.

**Atmos Energy Corporation
Executive Officer
Gross Compensation Expense
Fiscal 2016**

Title	Regular Compensation	Other Compensation	Total	Notes
CEO	1,004,435	4,051,599	5,056,033	(1)
President and COO	537,827	1,164,802	1,702,629	(2)
Senior Vice President, Chief Financial Officer	452,082	1,101,102	1,553,184	
Senior Vice President, Non-Utility Operations	-	-	-	(3)
Senior Vice President and General Counsel	398,877	628,734	1,027,612	
Senior Vice President, Safety and Enterprise Services	382,416	605,566	987,982	(4)
Total Gross Compensation	2,775,638	7,551,802	10,327,440	

(1) Title changed from President and CEO to CEO in Fiscal 2016.

(2) This position changed from Executive Vice President to President and COO for Fiscal 2016.

(3) The SVP Non-Utility Operations became the President of Atmos Energy Holdings in Fiscal 2016. The position is no longer a senior executive position.

(4) This position changed from SVP Utility Operations to SVP Safety and Enterprise Services in Fiscal 2016.

Atmos Energy Corporation
Executive Officer
Gross Compensation Expense
Fiscal 2015

Title	Regular Compensation	Other Compensation	Total	Notes
President and CEO	938,699	4,336,643	5,275,342	
Senior Vice President, Utility Operations	357,449	658,269	1,015,718	
Senior Vice President, Chief Financial Officer	422,566	1,258,804	1,681,370	
Senior Vice President, Non-Utility Operations	306,823	278,613	585,436	
Senior Vice President and General Counsel	372,897	666,511	1,039,408	
Executive Vice President	426,703	1,186,672	1,613,375	(1)
Total Gross Compensation	2,825,137	8,385,512	11,210,649	

(1) Title changed from SVP Human Resources to Executive VP in January 2015

Atmos Energy Corporation
Executive Officer
Gross Compensation Expense
Fiscal 2014

Title	Regular Compensation	Other Compensation	Total
President and CEO	906,311	4,095,560	5,001,871
Senior Vice President, Utility Operations	347,077	584,012	931,089
Senior Vice President, Chief Financial Officer	405,324	1,055,372	1,460,696
Senior Vice President, Non-Utility Operations	297,908	424,093	722,002
Senior Vice President and General Counsel	362,017	642,577	1,004,594
Senior Vice President, Human Resources	335,879	633,203	969,082
Total Gross Compensation	2,654,516	7,434,818	10,089,334

Atmos Energy Corporation
Executive Direct Reports and Annual Percentage Increase
2014-2016

Job Title	Executive	Year	% of Annual Increase	Effective Date of Increase	Direct Reports	Comments
CEO	Kim Cocklin	2016	3%	1/1/2016	5	
CEO	Kim Cocklin	2015	3%	1/1/2015	5	job title changed to CEO only in 2015
President & CEO	Kim Cocklin	2014	5%	1/1/2014	5	
Sr VP & CFO	Bret Eckert	2016	3%	1/1/2016	7	
Sr VP & CFO	Bret Eckert	2015	3%	1/1/2015	7	
Sr VP & CFO	Bret Eckert	2014	7.5%	1/1/2014	7	
President & COO	Mike Haefner	2016	10.0%	1/1/2016	12	
President & COO	Mike Haefner	2015	3%	1/1/2015	12	job title change in 2015
Sr VP Human Resources	Mike Haefner	2014	3%	1/1/2014	12	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2016	3%	1/1/2016	7	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2015	3%	1/1/2015	7	
Sr VP General Counsel & Corporate Secretary	Louis Gregory	2014	3%	1/1/2014	7	
Sr VP Safety & Enterprise Services	Marvin Sweetin	2016	3%	1/1/2016	5	
Sr VP Safety & Enterprise Services	Marvin Sweetin	2015	3%	1/1/2015	5	job title change in 2015
Sr VP Utility Operations	Marvin Sweetin	2014	3%	1/1/2014	5	

Note 1: All named officers have enterprise-wide responsibility

Note 2: Officer increases are generally effective January 1 of a given Fiscal Year. Comprehensive officer compensation information is also available in public Proxy statements

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-38
Page 1 of 1

REQUEST:

Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

RESPONSE:

For all expense types other than Heavy Equipment, the capitalization rate is consistent with the capitalization rate used for labor. Labor capitalization rates for field employees and others directly involved in operations (engineers, for example) are determined by the time coding that each employee puts on his or her timesheet. Capitalization rates for administrative and office staff are set to reflect the function the department performs or the overall division average capitalization rate as appropriate. For the base period, the capitalization rate includes six months of actual results in which rates were determined as described above and six months of budgeted rates. Heavy equipment was capitalized at a rate of 98% beginning in FY 2010 due to the nature of use is almost exclusively on capital projects.

Respondent: Greg Waller

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-39
Page 1 of 1

REQUEST:

Provide all current labor contracts and the most recent labor contracts previously in effect.

RESPONSE:

There are no collective bargaining employees in the Kentucky division.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-40
Page 1 of 1

REQUEST:

Provide each group medical insurance policy that the utility currently maintains.

RESPONSE:

Please see Attachment 1 for the Company's Group Medical Plan.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-40_Att1 - Group Medical Plan.pdf,
103 Pages.

Respondent: Elma Ramirez



Atmos Energy Corporation Group Medical Plan

Summary Plan Description

Effective January 1, 2017



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SCHEDULE OF COVERAGE

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

(NOTE: The High Deductible Medical Benefit Option is structured to be compatible with a health savings account (an “HSA”).)

Deductibles and Out-of-Pocket Maximums		
	Network	Out-of-Network
Individual Deductible	\$2,600	\$5,000
Family Deductible	\$5,200	\$10,000
Individual Out-of-Pocket Maximum*	\$2,600	\$10,000
Family Out-of-Pocket Maximum*	\$5,200	\$20,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	100%	70%**
Percentage of Covered Expenses for Preventive Care Payable	100%	Not Covered
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
What You Pay		
Primary Care Physician	Deductible Only	Deductible + 30% Coinsurance
Specialist		
Urgent Care		
ER Visit		
Calendar Year Maximum Benefits		
Outpatient Physical Therapy	35 visits	
Outpatient Speech Therapy	35 visits	
Outpatient Occupational Therapy	35 visits	
Spinal Manipulations (Chiropractic Services)	35 visits	
Employee Assistance Program	Up to 6 visits at no charge	
HSA Deposit		
Individual	\$500	
Family	\$1,000	

* Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing when Out-of-Network expenses will count toward the Network Out-of-Pocket Maximums and that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

** Out-of-Network Covered Expenses are subject to reasonable and customary limits.

SCHEDULE OF COVERAGE

PREFERRED PROVIDER ORGANIZATION PLAN

Deductibles and Out-of-Pocket Maximums		
	Network	Out-of- Network
Combined Individual Deductible*		\$500
Combined Family Deductible*		\$1,000
Office Visit Co-payment for Primary Care Physician	\$15**	N/A***
Office Visit Co-payment for Specialist	\$60**	N/A***
Urgent Care Co-payment	\$35**	N/A***
ER Visit	Deductible + 10% Coinsurance	Deductible + 30% Coinsurance
Individual Out-of-Pocket Maximum****	\$1,500	\$3,000
Family Out-of-Pocket Maximum****	\$3,000	\$6,000
Percentage of Covered Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	90%	70%*****
Percentage of Covered Expenses for Preventive Care Payable	100%	Not Covered
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%	100%
Calendar Year Maximum Benefits		
Outpatient Physical Therapy		35 visits
Outpatient Speech Therapy		35 visits
Outpatient Occupational Therapy		35 visits
Spinal Manipulations (Chiropractic Services)		35 visits
Employee Assistance Program		Up to 6 visits at no charge

* The Combined Individual and Combined Family Deductibles do not apply to office visits to a Primary Care Physician or Specialist or to wellness benefits or the Urgent Care Co-payment. The Combined Individual and Combined Family Deductibles apply to the Out-of-Pocket Maximums.

** The Network Co-payments apply toward the Out-of-Pocket Maximums.

*** There is no Co-payment for Out-of-Network office visits; Out-of-Network office visits are subject to the Deductible and coinsurance and reimbursed at the Out-of-Network level, subject to reasonable and customary limits.

**** Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing when Out-of-Network expenses will count toward the Network Out-of-Pocket Maximum limit and that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

***** Out-of-Network Covered Expenses are subject to reasonable and customary limits.

SCHEDULE OF COVERAGE

EXCLUSIVE PROVIDER ORGANIZATION PLAN

Deductibles and Out-of-Pocket Maximums	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum*	\$900
Family Out-of-Pocket Maximum*	\$1,800
Office Visit Co-payment for Primary Care Physician	\$15**
Office Visit Co-payment for Specialist	\$60**
Urgent Care Co-payment	\$35**
Nurse Practitioner Individual Co-payment	\$15**
Emergency Room Co-payment	\$150**
Percentage of Covered Expenses (other than Preventive Care) Payable for Network Covered Services after Deductibles are Satisfied	100%
Percentage of Covered Expenses for Preventive Care Payable for Network Covered Services	100%
Percentage of Covered Expenses Payable for Network Covered Services after Out-of-Pocket Maximum is Reached	100%
Calendar Year Maximum Benefits	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

* Please see the “**Out-of-Pocket Maximum Feature**” in the “**INTRODUCTION**” Section of this Benefit Booklet for information describing that the Individual Out-of-Pocket Maximum will apply separately to each covered family member until the Family Out-of-Pocket Maximum is met.

** Co-payments for a Primary Care Physician or Specialist office visit, Urgent Care, a Nurse Practitioner or Emergency Room care do not apply to toward the Individual and Family Deductibles, but do apply toward the Out-of-Pocket Maximums. The Individual and Family Deductibles apply to the Out-of-Pocket Maximums. Once the Out-of-Pocket Maximums are met, Co-payments will not apply.

SCHEDULE OF COVERAGE

OUT-OF-AREA MEDICAL BENEFIT OPTION

(NOTE: The Out-Of-Area Medical Benefit Option is only available to eligible employees who do not have access to Network coverage. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available to you.)

Deductibles and Out-of-Pocket Maximums	
Individual Deductible	\$300
Family Deductible	\$600
Individual Out-of-Pocket Maximum	\$2,500
Family Out-of-Pocket Maximum	\$5,000
Percentage of Covered Medical Expenses (other than Preventive Care) Payable after Deductibles are Satisfied	80%
Percentage of Covered Expenses for Preventive Care	100%
Percentage of Covered Expenses Payable after Out-of-Pocket Maximum is Reached	100%
Calendar Year Maximum Benefits	
Outpatient Physical Therapy	35 visits
Outpatient Speech Therapy	35 visits
Outpatient Occupational Therapy	35 visits
Spinal Manipulations (Chiropractic Services)	35 visits
Employee Assistance Program	Up to 6 visits at no charge

SCHEDULE OF COVERAGE

PRESCRIPTION DRUG BENEFIT

Except as otherwise noted, the Prescription Drug benefits outlined below are included with all Medical Benefit Options in the Medical Plan except the High Deductible Medical Benefit Option*.

Prescription Drug Plan Design	High Deductible*		PPO		EPO		OOA	
	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)	Retail (30-day supply)	Mail Service Program (90-day supply)
Out-of-Pocket Maximum (Individual/Family)	Combined with Medical Out-of-Pocket Maximum		\$4,950/\$9,900**		\$5,500/\$11,100**		\$2,500/\$5,000**	
Generic Drug Coinsurance	75%	75%	75%	75%	75%	75%	75%	75%
Generic Drug Maximum	\$10	\$20	\$10	\$20	\$10	\$20	\$10	\$20
Preferred Brand Name Drug Coinsurance	75%	75%	75%	75%	75%	75%	75%	75%
Preferred Brand Name Drug Minimum	\$25	\$50	\$25	\$50	\$25	\$50	\$25	\$50
Preferred Brand Name Drug Maximum	\$75	\$150	\$75	\$150	\$75	\$150	\$75	\$150
Non-Preferred Brand Name Drug Coinsurance	65%	65%	65%	65%	65%	65%	65%	65%
Non-Preferred Brand Name Drug Minimum	\$55	\$110	\$55	\$110	\$55	\$110	\$55	\$110
Non-Preferred Brand Name Drug Maximum	\$150	\$300	\$150	\$300	\$150	\$300	\$150	\$300

* Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs) until the Deductible is satisfied. Amounts paid for Prescription Drugs will count toward the Participant's Deductible. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered in accordance with the table above. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

** A Participant covered under Family coverage will not be required to exceed the annual out-of-pocket maximum limit applicable to individuals under the ACA for the plan year. For 2017, this amount is \$6,850 and includes any combination of medical and prescription drug out-of-pocket expenses.

INTRODUCTION

INTRODUCTION

This "Benefit Booklet" provides you with a summary of the benefits provided by the Atmos Energy Corporation Group Medical Plan (the "Plan") as in effect on January 1, 2017. Prior to January 1, 2017, the Plan may have treated you differently. Atmos reserves the right to change, amend, modify, alter or terminate the Plan at any time and in any manner.

This Benefit Booklet serves as the Summary Plan Description for the Plan. This Summary Plan Description is incorporated by reference into the Plan and contains the terms and provisions of the Plan. Because the Summary Plan Description is intended to be written in a nontechnical, easily understood manner, many of the complicating details and special exceptions found in the Plan have been omitted. Many of the technical legal concepts which are required in the Plan and which may affect your rights as described in this Summary Plan Description have been omitted in order to make this Summary Plan Description more easily understood by the average participant. Thus, in order to obtain a full detailed understanding of the Plan's terms, you should also examine the other Plan documents which are available from the Plan Administrator. In the event any of the terms of the Plan as described in this Summary Plan Description are subject to more detailed rules and limitations or other special meaning as set forth in the other Plan documents, the other Plan documents will control.

Blue Cross and Blue Shield of Texas (sometimes referred to as "BCBSTX") is the Claims Administrator for the Plan. You should read this Benefit Booklet carefully to familiarize yourself with the Plan's provisions and keep it handy for reference. To help you understand the terms of the Plan and what you need to do to get your maximum benefits, contact the Customer Service Helpline.

MEDICAL BENEFIT OPTIONS

The following Medical Benefit Options are available under the Plan. As explained below, not all options are available to all participants.

- High Deductible Medical Benefit Option*
- Preferred Provider Organization (PPO) Medical Benefit Option
- Exclusive Provider Organization (EPO) Medical Benefit Option
- Out-Of-Area Medical Benefit Option**

* The High Deductible Medical Benefit Option is designed to be compatible with a Health Savings Account ("HSA"). See the subsection entitled "**High Deductible Medical Benefit Option and HSA**" for further information.

** The Out-Of-Area Medical Benefit Option is only available to eligible employees for whom Network coverage is not available. The Plan Administrator will notify you if the Out-Of-Area Medical Benefit Option is available.

In general, you cannot make mid-year changes to your Medical Benefit Option election, but please see the section entitled "**PARTICIPATION AND ELIGIBILITY**" for exceptions to this rule.

MANAGED HEALTH CARE NETWORK BENEFITS

Network Benefits are available under the PPO, EPO and High Deductible Medical Benefit Options through Providers listed in your Network directory.

To receive In-Network Benefits, **you must** choose Providers within the Network for all care (**other than for emergencies**). The Network has been established by BCBSTX and consists of Physicians, Specialty Care Providers, Hospitals, and other health care facilities to

INTRODUCTION

serve Participants throughout the Network Plan Service Area. Refer to your Provider Directory to make your selections. You may obtain a Provider directory by calling the Customer Service Helpline at 1-866-314-0266 or by accessing the website at www.bcbstx.com.

Remember...for Participants who elect the EPO Option, **you must** choose Providers within the Network for all care (other than for emergencies or unless otherwise authorized by the Claims Administrator).

Services and supplies must be provided by Network Providers that have specifically contracted with the Claims Administrator to furnish services and supplies for those types of conditions to be considered for In-Network Benefits.

If you choose a Network Provider, the Provider will bill the Claims Administrator - not you - for services provided. The Provider has agreed to accept as payment in full the lesser of:

- The billed charges;
- The Allowable Amount as determined by the Claims Administrator; or
- Other contractually determined payment amounts.

You are responsible for paying Deductibles, Co-payments, and Co-Share Amounts determined by the Plan option in which you enroll.

You may be required to pay for limited or non-covered services. No claim forms are required when you receive Network Benefits.

MANAGED HEALTH CARE OUT-OF-NETWORK BENEFITS

If you choose Out-of-Network Providers, only Out-of-Network Benefits will be available.

If you go to a Provider outside the Network, benefits will be paid at the Out-of-Network Benefits level. If you choose a health care Provider outside the Network, you may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-payment and Co-Share Amounts;
- Deductibles;
- Preauthorization; and
- Limited or non-covered services.

Remember...for Participants who elect the EPO Option, if you **choose** to use Out-of-Network Providers, **no benefits will be available**. You will be responsible for all charges billed by the Out-of-Network Provider.

OUT-OF-AREA BENEFITS

If you live in an area where Network Benefits are not available, and you are otherwise an eligible employee, you may enroll in the Out-of-Area Medical Benefit Option. The Plan Administrator will notify you if you are eligible to enroll in the Out-of-Area Medical Benefit Option. Out-of-Area benefits are provided through a traditional indemnity arrangement for Participants who elect coverage under the Out-of-Area option.

You may have to submit claims for the services provided. You will be responsible for:

- Billed charges above the Claims Administrator's Allowable Amount;
- Co-Share Amounts;
- Deductibles;

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- Preauthorization; and
- Limited or non-covered services.

PRESCRIPTION DRUG PROGRAM

Benefits are available for Covered Drugs under the **PRESCRIPTION DRUG PROGRAM** as explained later in this Benefit Booklet.

IMPORTANT TELEPHONE NUMBERS

Customer Service Helpline:

Toll free: 1-866-314-0266

Customer Service Representatives can:

- Identify your Plan Service Area;
- Give you information about Network and *ParPlan* Providers;
- Distribute claim forms;
- Answer your questions on claims;
- Assist you in identifying a Network Provider (but will not recommend specific Network Providers);
- Provide information on the features of your Plan;
- Record comments about Providers; and
- Provide information regarding the Prescription Drug Program.

You can reach the Customer Service Helpline Monday through Friday from 8:00 a.m. to 8:00 p.m., Central Time.

Mental Health Helpline:

Toll free: 1-800-528-7264

Network Physicians, Professional Other Providers, Participants, or anyone else seeking treatment for Mental Health Care, Serious Mental Illness, or Chemical Dependency for Participants can call the Mental Health Helpline at any time, day or night.

Medical Preauthorization Helpline:

Toll-free: 1-800-441-9188

To satisfy all medical preauthorization requirements for Inpatient Hospital Admissions, *Extended Care Expense*, or Home Infusion Therapy, call the Medical Preauthorization Helpline, Monday through Friday, 7:30 a.m. – 6:00 p.m., Central Time.

HIGH DEDUCTIBLE, PPO, AND EPO MEDICAL BENEFIT OPTIONS

Providers Participating in a Blue Cross and Blue Shield Par Provider network.

The Claims Administrator has arranged with certain health care providers to participate in a network. These health care providers, called Network Providers, have agreed to discount their charges for Eligible or Covered Expenses. There is no difference in benefits covered, whether or not you use a Network Provider. However, if Network Providers are used, the amount of Eligible or Covered Expenses for which you are responsible will generally be less than the amount owed if Out-of-Network Providers had been used.

You will be issued an Identification Card (ID Card) showing that you are eligible for the network discounts. You must show this ID Card every time health care services are given. This is how the provider knows that you are covered

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under a network plan. Otherwise, you could be billed for the provider's normal charge.

You may call Member Services to determine which providers participate in the Network. The telephone number for Member Services is on the ID Card.

NETWORK PROVIDERS

The PPO and High Deductible Medical Benefit Options pay for Eligible or Covered Expenses received from both Network or Out-of-Network Providers. Under the PPO and High Deductible Medical Benefit Options, if you use Network Providers, the Plan pays a greater portion of Eligible or Covered Expenses. This is called the Network level.

If you use Out-of-Network Providers, the PPO and High Deductible Medical Benefit Options pay a lesser portion of Eligible or Covered Expenses. This is called the Out-of-Network level. In certain cases, a higher level of benefits are payable. For example, payment is made at the Network level for Emergency Care given at an Out-of-Network Hospital, subject to reasonable and customary limits. Other benefits are also payable at the Network level for certain Out-of-Network Providers. See the subsection entitled "**Out-of-Network Providers Paid at Network Level**" for additional information.

The EPO Medical Benefit Option only pays for Eligible or Covered Expenses received from Network Providers. **In order to receive benefits under the EPO Medical Benefit Option, you must receive care from a Network Provider.** Notwithstanding the foregoing, Emergency Care benefits will be provided under the EPO Medical Benefit Option regardless of whether they are provided by a Network Provider.

A directory of the Network Providers is available from the Claims Administrator. The types of Providers that participate in the

Network include, but are not limited to, the following:

- Ambulatory Surgical Centers;
- Chiropractors;
- Durable Medical Equipment Providers;
- Home Health Care Providers;
- Home IV Providers;
- Hospices;
- Hospitals;
- Physical Therapists;
- Physicians;
- Podiatrists;
- Rehabilitation Facilities; and
- Skilled Nursing Facilities.

This Plan also covers certain specialized Providers and facilities. These are types of Providers and facilities which are not represented in the Network. These Providers and facilities are not subject to the Network/Out-of-Network level of coverage. Instead these types of Providers and facilities are covered up to the Allowable Amount at the Network level. The following are examples of specialized Providers or facilities:

- Birth Centers;
- Hospices; and
- Home Health Care Agency.

Out-of-Network Providers Paid At Network Level

Under the PPO and High Deductible Medical Benefit Options, the following services are payable at the Network level, even if received from an Out-of-Network Provider:

- **Radiology, anesthesiology and pathology services** provided in an Inpatient Hospital, Outpatient facility which is part of a Hospital; or Ambulatory Surgical Center; and
- **Emergency Care.**

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Network Provider Charges Not Covered

A Network Provider has contracted with the Claims Administrator to participate in the Network. Under this contract a Network Provider may not charge you or the Claims Administrator for any services or supplies which are not Medically Necessary.

You may agree with the Network Provider to pay any charges for services and supplies which are not Medically Necessary. In this case, the Network Provider may make charges to you. However, these charges are not Eligible or Covered Expenses under this Plan and are not payable by the Claims Administrator.

Out-of-Network Benefits

The PPO and High Deductible Medical Benefit Options pay the Out-of-Network percentage of Eligible or Covered Expenses as shown in the Schedule of Coverage for Out-of-Network Provider services. The EPO Medical Benefit Option does not pay for medical treatments, services or supplies received Out-of-Network.

HIGH DEDUCTIBLE, PPO, EPO AND OUT-OF-AREA MEDICAL BENEFIT OPTIONS

Deductibles

Each covered person must satisfy certain Deductibles when enrolled in the Plan, before any payment is made for certain Eligible or Covered Expenses. Then the medical benefits pay the percentage of Eligible or Covered Expenses shown in the Schedule of Coverage. The amount of each Deductible is shown in Schedule of Coverage. Notwithstanding anything in this Summary Plan Description to the contrary, in no event will a Deductible apply to preventive care.

Individual Deductible

You must pay the individual Deductible each Calendar Year before any benefits are payable. The individual Deductible applies to all Eligible or Covered Expenses unless a Co-payment applies. If the service requires a Co-payment you will not be required to meet the Deductible before benefits are paid. For charges that apply a Co-payment, benefits are payable after the Co-payment is met. The Co-payment will not apply to the Deductible. Notwithstanding anything in this Summary Plan Description to the contrary, in no event will a Deductible apply to preventive care.

Family Deductible

The most your whole family will have to pay for individual Deductibles in any Calendar Year is the amount of the family Deductible shown in the Schedule of Coverage. The family Deductible applies no matter how large a family may be. Only Eligible or Covered Expenses which count toward your individual Deductible count toward the family Deductible.

Out-of-Pocket Maximum Feature

Eligible or Covered Expenses are payable at the percentage shown in the Schedule of Coverage until the Out-of-Pocket Maximum shown in the Schedule of Coverage has been reached during a Calendar Year. Then, Eligible or Covered Expenses, other than billed charges above the Allowable Amount, are payable at 100% for the rest of that year. All Co-Share Amounts, Deductibles, and Copayments count toward the Out-of-Pocket Maximum.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. The following amounts shall not count toward the Out-of-Pocket Maximum:

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- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached; and
- Penalties applied for failure to preauthorize.

Note – High Deductible and PPO Medical Benefit Option Participants: Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. However, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Individual Out-of-Pocket Maximum

When the individual Out-of-Pocket Maximum is reached for any one person in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for that same person for the rest of that year.

Family Co-Share Amount (Out-of-Pocket Maximum)

When the family Out-of-Pocket Maximum is reached for all covered family members in a Calendar Year, Eligible or Covered Expenses, other than those listed in the subsection entitled “**Out-of-Pocket Maximum Feature**” in this “**INTRODUCTION**” Section of the Benefit Booklet, are payable at 100% for the rest of that year.

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION AND HSA

In accordance with federal regulations, eligible employees who (i) enroll in the High Deductible Medical Benefit Option, and (ii) are not enrolled in any other health plans, including a traditional health care flexible spending account or Medicare benefits, may elect to participate in a Health Savings Account (“HSA”).

An HSA allows employees to make contributions and accumulate earnings on such contributions on a tax-free basis, and it also allows withdrawals to be made on a tax-free basis as long as the funds are used for eligible health care expenses. Furthermore, if you establish an HSA, participate in the High Deductible Medical Benefit Option, and do not participate in any other health plan, Atmos may make an annual contribution to your HSA. You do not have to make pre-tax contributions to an HSA in order to receive any company contributions to the HSA.

You can use your HSA as you would use a traditional flexible spending account in paying for a wide variety of out-of-pocket eligible healthcare expenses, including Deductibles and Co-Share Amounts; however, unlike a traditional flexible spending account, there is no “use it or lose it” rule. Amounts in your HSA carry over from year to year.

HOW AN HSA WORKS

Eligible employees can fund an HSA each year with pre-tax dollars deducted from their pay up to the maximum legally established amount for the type of coverage (single or family) they select, plus catch-up contributions, if applicable. The funds that are deposited into an HSA are portable if you leave Atmos. In addition, each year Atmos may contribute an additional amount to your HSA.

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FUNDING YOUR HSA

If you enroll in the High Deductible Medical Benefit Option and establish an HSA through Atmos, you may contribute, on an annual basis, a minimum of \$100. Individuals may contribute up to a maximum annual amount set by the IRS, and individuals who are age 55 or older and who are not enrolled in Medicare, can contribute an additional amount tax-free in addition to the applicable annual amount known as a catch-up contribution. The amount you may contribute may change from year to year. This information will be distributed each year during the Annual Enrollment Period. If you are eligible and elect to make pre-tax contributions to your HSA, your contributions will be made through payroll deductions. In addition to your contributions to the HSA, if you enroll in the High Deductible Medical Benefit Option and HSA, Atmos may make an additional contribution to your HSA. Additional information regarding any employer contributions will be distributed during the Annual Enrollment Period. If you enroll mid-year, regardless of whether or not you are a new employee, any annual employer contribution will be pro-rated.

REIMBURSEMENT FROM YOUR HSA

Expenses reimbursable from your HSA include the payment of Deductibles and Co-Share Amounts attributable to medical, dental or vision coverage, prescription drug expenses, prescribed over-the-counter medications, dental expenses, orthodontia, eyeglasses, and contact lenses. Please see IRS Publication 502 for a representative listing of eligible expenses but note that insurance premiums may not generally be reimbursed from an HSA with limited exceptions. Please consult your tax advisor for more information. Please note, unlike a traditional medical flexible spending account, expenses will not be reimbursed until the balance of the HSA is greater than or equal to the amount requested for reimbursement.

SPECIAL CONSIDERATIONS

Information regarding the balance of your HSA and any activity with respect to your HSA can be obtained from the HSA Administrator, as indicated in the Section entitled "ERISA PLAN ADMINISTRATION INFORMATION."

If you participate in an HSA, neither you nor your spouse may contribute to traditional health care flexible spending account, unless it is an HSA-compatible flexible spending account such as a limited-scope health care flexible spending account for dental and vision expenses only.

The HSA you open serves as an individual savings account, set up by you, and you are the owner of the account. The HSA is not an employee benefit plan established or maintained by Atmos.

ELIGIBILITY AND PARTICIPATION

ELIGIBILITY FOR EMPLOYEES

You are eligible to participate as an employee if you are a full-time employee of Atmos Energy Corporation (“Atmos”). For purposes of this requirement, a full-time employee is one who is regularly scheduled to work at least thirty (30) hours per week. Unpaid leave approved by Atmos, including approved voluntary time-off, military leave, FMLA leave, and workers’ compensation leave, will not impact your eligibility to participate in this Plan. However, you will not be eligible to participate in this Plan if you are an employee who is covered by a collective bargaining agreement between a union and Atmos that does not provide for coverage under this Plan.

New full-time employees regularly scheduled to work at least thirty (30) hours per week are eligible to enroll on their date of hire. Individuals classified as independent contractors or leased employees are not eligible to participate in the Plan.

Please contact the Atmos Energy Corporation’s Benefits Office at 972-855-4032 questions regarding whether you are a full-time employee and eligible for coverage.

ELIGIBILITY FOR DEPENDENTS

Dependents are:

- Your legal spouse (as further described below); and
- Your children who are under age 26.

Children include the following:

- Your biological child or stepchild;
- Your legally adopted child. A child is considered legally adopted upon your assumption and retention of a legal obligation for total or partial support of

a child in anticipation of the adoption of the child. A child’s placement for adoption terminates upon the termination of the legal obligation for total or partial support. A child who is immediately adopted by you without a preceding placement for adoption is considered to be placed for adoption on the date of adoption;

- Any other child who is a dependent for federal income tax purposes, and who is living with you, as a member of your household in a parent-child relationship. In the case of any such child you would be required to obtain legal guardianship prior to the child becoming a covered dependent; or
- Any child who is the subject of a Qualified Medical Child Support Order (“QMCSO”) or a National Medical Support Notice (a “NMSN”). Refer to the subsection entitled “Qualified Medical Child Support Order,” “under this “ELIGIBILITY AND PARTICIPATION” Section for additional information.

Coverage for a child who is mentally or physically incapacitated will not be denied due to age, and he or she shall be considered a “child” for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will be available as long as dependent **coverage under this Plan continues and the child continues** to meet all of the following conditions:

- The child is incapacitated and became incapacitated prior to attaining any limiting age;
- The child is not capable of self-support; and

ELIGIBILITY AND PARTICIPATION

- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-sustaining employment. The incapacity must begin before the child attains the limiting age. If the child is covered under this Plan immediately prior to attaining the limiting age, you must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the coverage of any child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition.

Legal Spouse

An individual will be considered your legal spouse if he or she is a person of the same or opposite sex to whom you are lawfully married. The marriage must have been solemnized, authenticated and recorded as required by the state or foreign jurisdiction in which the marriage took place, and the marriage must be legally recognized as valid for purposes of applicable Federal law (including, but not limited to, the Internal Revenue Code, ERISA, and the Affordable Care Act), and any regulations issued under such applicable Federal law. An individual also will be considered your legal spouse if you reside in a state which recognizes common law marriages, and your common law marriage meets the legal requirements in your state. You must provide a notarized declaration of your common law marriage to the Plan Administrator. Your spouse must be a legal resident of the United States in order to participate in the Plan. A person from whom you've been separated under a legal

separation or divorce decree shall not be considered your spouse.

Proof of Dependent Status

For information about the specific forms of proof required to prove dependent status, please contact your local HR department at Atmos Energy Corporation.

You must give the Claims Administrator and/or Plan Administrator proof that a dependent meets these conditions when requested. You will not be asked to provide proof of a dependent child's disabled status more than once a year. If, upon request, you do not provide adequate proof that a dependent meets the applicable requirements, coverage for the dependent will be terminated.

WHEN COVERAGE STARTS

Your Coverage

You must enroll for coverage under the Plan. Refer to the subsection entitled "**HOW TO ENROLL**" under this "**ELIGIBILITY AND PARTICIPATION**" Section of the Benefit Booklet for information on how to enroll.

Coverage starts on the date you enroll for coverage when you are first eligible to participate, during an Annual Enrollment Period or Special Enrollment Period, or when a Change in Status occurs.

Your dependent's Coverage

You must enroll your dependents for coverage under the Plan. Refer to the subsection entitled "**HOW TO ENROLL**" under this "**ELIGIBILITY AND PARTICIPATION**" Section of the Benefit Booklet for information on how to enroll.

ELIGIBILITY AND PARTICIPATION

Coverage starts on the latest of:

- The date you become covered;
- The date you acquire your first dependent; or
- The date you enroll your dependent for coverage.

Please see “**Special Enrollment Periods**” under this “**ELIGIBILITY AND PARTICIPATION**” Section for information about the effective date of coverage in the event of a birth, adoption, or placement for adoption.

Qualified Medical Child Support Order

If, as a result of a divorce or legal separation, your child is not otherwise eligible to be covered by the Plan, it may be possible to obtain coverage through a Qualified Medical Child Support Order (“QMCSO”) or a National Medical Support Notice (a “NMSN”). A QMCSO is any judgment, order or decree issued by a court of competent jurisdiction that includes certain information and relates to the medical plan or insurance coverage of a child of a Plan participant. A NMSN is issued by a state or governmental agency and provides for health benefit coverage for a child of a Plan participant. A QMCSO or a NMSN cannot require a plan to provide any type or form of benefit or any option not already provided by the Plan. The QMCSO must specify the name and address of the participant and each alternate recipient, describe the type of coverage to be provided and the period for which the coverage is to be provided, and specify the plan to which the QMCSO applies.

If you or a dependent is required by a medical child support order or NMSN to provide health benefit coverage for any of your children (an alternate recipient), you must submit that order or notice to Human Resources at Atmos Energy for a determination as to whether it is a QMCSO

or a properly completed NMSN (which is deemed to be a QMCSO) as defined in the Omnibus Budget Reconciliation Act of 1993 and the Child Support Performance and Incentive Act of 1998. The order or notice must be submitted within 31 days after the order becomes effective or, if later, within the time for initially enrolling your dependents for coverage. Contact the Plan Administrator for additional information regarding QMCSOs.

If you or a dependent is required by a QMCSO or NMSN to provide health benefit coverage for any of your children, and you are not already enrolled as an employee for health benefit coverage, you must enroll for health benefit coverage at the same time you would enroll your child for coverage in order to comply with the terms of the QMCSO or NMSN.

Special Provision for Newborn Children

You must enroll each of your dependents for dependent coverage if they are to be covered under the Plan. **If you currently have dependent coverage, you must still notify Human Resources at Atmos Energy of the addition of a new dependent within 31 days after you acquire a new dependent (that is within 31 days of the child’s birth, adoption or placement for adoption). You must file a written request with your Employer to deduct the required contributions from your pay for dependent coverage during the first 31 days in order for the child to be a timely enrollee.**

HOW TO ENROLL

You can enroll for coverage by enrolling online via Employee Self-Service. This process authorizes your Employer to deduct the required contributions from your pay. You will be able to enroll during the 31-day period following the date you first become eligible to participate, during an Annual Enrollment Period, a Special

ELIGIBILITY AND PARTICIPATION

Enrollment Period, or when a Change in Status occurs, as applicable.

You must enroll for employee coverage in order to enroll for dependent coverage. You must enroll each dependent you want covered under the Plan.

Generally, you should enroll your dependents when you enroll for coverage. However, there may be additional time periods during which you can enroll your dependents. Refer to the subsections entitled “**Qualified Medical Child Support Order**,” “**Special Provision for Newborn Children**” and “**Special Enrollment Periods**” under this “**ELIGIBILITY AND PARTICIPATION**” Section for information on other potential dependent enrollment periods.

No person can be covered both as an employee and as a dependent. No person can be covered as a dependent of more than one employee under the Plan.

Annual Enrollment Period

An Annual Enrollment Period is a period of time each year during which you may enroll in one of the options offered under the Plan. The Annual Enrollment Period is agreed on by your Employer. This Annual Enrollment Period occurs once each Calendar Year and you will be notified as to when it is scheduled.

During the Annual Enrollment Period, you will have the right to change your election of the High Deductible, PPO or EPO, and if you are eligible, the Out-of-Area Medical Benefit Options.

You and your eligible dependents must enroll in the same plan.

Special Enrollment Periods

Under certain circumstances, an employee and/or dependent may enroll under a dependent

Special Enrollment Period, a Loss of Coverage Special Enrollment Period, a Medicaid/CHIP Special Enrollment Period, or a Special Enrollment Period to comply with health care reform requirements.

A Loss of Coverage Special Enrollment Period is available to a person who meets each of the following conditions:

- The employee or dependent can enroll under a Loss of Coverage Special Enrollment Period if the employee or dependent was covered under a group health plan or had health insurance coverage at the time coverage under this Plan was previously offered to the employee or dependent; and
- The employee’s or dependent’s prior coverage was one of the following:
 - COBRA continuation which was exhausted; or
 - Non-COBRA coverage which was terminated either as a result of loss of eligibility for the coverage (including as a result of legal separation, divorce, death, termination of employment, or reduction in the number of hours of employment) or employer contributions towards such coverage were terminated.

The employee must request enrollment under this Plan not later than 31 days after the date of the end of the COBRA continuation, termination of coverage, or termination of the Employer contribution. You must provide any proof of the loss of coverage that is requested by the Plan Administrator and/or the Claims Administrator.

A Dependent Special Enrollment Period permits eligible employees and their dependents to take advantage of a Special Enrollment Period under certain circumstances, if they request enrollment on a timely basis. A Dependent Special Enrollment Period is available to eligible

ELIGIBILITY AND PARTICIPATION

employees and their dependents acquired through marriage, birth, adoption, or placement for adoption. The Dependent Special Enrollment Period is the 31 -day period which begins with the date the person becomes a dependent (i.e. the date of the marriage, birth, adoption or placement for adoption). You must request enrollment within that 31 -day period and provide any proof of the new dependent that is requested by the Plan Administrator and/or the Claims Administrator. If you timely enroll, the effective date for coverage in the event of a birth, adoption, or placement for adoption will be retroactive to the date of the event.

If a subsequent dependent is enrolled, the employee must enroll at the same time if not already covered. In addition, any of the employee's other dependents may be enrolled at the same time, if not already covered, subject to the same enrollment requirements.

A Medicaid/CHIP Special Enrollment Period will be available to eligible employees and their dependents who previously declined Plan coverage and who either (i) lose eligibility for coverage under Medicaid or the Children's Health Insurance Program ("CHIP"), or (ii) become eligible for state assistance through Medicaid or CHIP that helps pay for Plan coverage, provided that enrollment is timely requested. The Medicaid/CHIP Special Enrollment Period is the 60-day period following the date government provided coverage ends, or the date an individual is determined to be eligible for state assistance, as applicable. Enrollment must be requested within the 60-day period.

You should contact the Plan Administrator if you have any questions about the Loss of Coverage, Dependent, or Medicaid/CHIP Special Enrollment Periods.

Late Enrollees

A late enrollee is a person who does not enroll when they are first eligible to enroll in the plan or during a Special Enrollment Period. A late enrollee can enroll only during an Annual Enrollment Period.

PARTICIPANT CONTRIBUTIONS

The coverage under this Plan is contributory. The contribution rates to participate in a specific Plan option and coverage level are subject to change each year based on two elements (1) the cost to administer the Plan and (2) the Plans claim experience. Each Plan Year's rates will be communicated during the Annual Enrollment Period for that Plan Year. The Company employs an outside actuary to develop the required contribution rates using the contracted administrative and projected net claims costs for that Plan Year. The developed rates reflect the Company's cost sharing philosophy for participants - 20% of these costs.

CHANGE OF ELECTION

For information about the specific forms of proof required to prove dependent status, please contact your local HR department at Atmos Energy Corporation.

Additional midyear changes to your Plan elections are permitted only when there is a "Change in Status." You must provide proof of the Change in Status, as requested by the Plan Administrator. While a Change in Status will allow you to enroll or terminate coverage, in general, you cannot make mid-year changes to your Medical Benefit Option elections as a result of a Change in Status.

The following events constitute a Change in Status:

- A change in legal marital status. Events that change an employee's legal marital status,

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including marriage, death of spouse, divorce, legal separation, or annulment;

- A change in the number of dependents. Events that change an employee's number of dependents including birth, adoption, placement for adoption, or death of a dependent;
- A change in employment status. A termination or commencement of employment by the employee, spouse, or dependent;
- A change in work schedule. A reduction or increase in hours of employment by the employee, spouse, or dependent, including a switch between part-time and full-time, a strike or lockout, or commencement or return from an unpaid leave of absence;
- A change in dependent status. An event that causes an employee's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, or any similar circumstance as provided in this Plan; or
- A change in residence or worksite. A change in the place of residence or work of the employee, spouse, or dependent.

You may also be able to make mid-year changes under the Atmos Energy Corporation Flexible Benefits Plan under the following circumstances:

- Significant changes in the cost of your benefit;
- Significant changes in the coverage of your benefit;
- You, your spouse, or your dependent become eligible for COBRA continuation coverage or become eligible (or cease to be eligible) for Medicare or Medicaid; and

- You, your spouse, or your dependent have either a Loss of Coverage or Medicaid/CHIP Special Enrollment Period as described earlier.

A dependent pregnancy is not classified as a Change in Status. This means if you were not enrolled in the Plan or your dependent was not already covered by the Plan, your dependent's pregnancy would not permit you to add coverage or change coverage levels mid-year to add your dependent.

There may be other circumstances that result in a mid-year election change to your benefits. You should review the Atmos Energy Corporation Flexible Benefits Plan Summary Plan Description for more information available from the Plan Administrator on mid-year election changes to your medical benefits.

Consistency Rule

Your revocation of a Plan election during a period of coverage and new election for the remaining portion of the period (referred to below as an "election change") must be consistent with the Change in Status. An election change is consistent with a Change in Status if, and only if:

- The Change in Status results in the employee, spouse, or dependent gaining or losing eligibility for coverage under this Plan or a medical plan of the spouse's or dependent's employer; and
- The election change corresponds with that gain or loss of coverage.

An election change during a Plan Year because of a Change in Status can only be accepted within the first 31 days following the Change in Status (unless the Change in Status gives rise to a Medicaid/CHIP Special Enrollment Period, in which case the enrollment period shall be 60 days). Your

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election must follow the Consistency Rule for a Change in Status.

WHEN COVERAGE STOPS

Coverage will stop on the earliest of the following:

- When you stop being an eligible employee (as defined above);
- When you stop making contributions; or
- When the Plan is terminated.

Your dependent's coverage will stop when he is no longer an eligible dependent, or when your coverage stops, if earlier.

HOW TO RECEIVE HEALTHCARE BENEFITS

CONTRACTING/NON- CONTRACTING FACILITIES

The Claims Administrator has written contracts with many (but not all) Hospitals and Facility Other Providers. Those institutions are Contracting Facilities. An institution without a written contract with the Claims Administrator is a Non-Contracting Facility.

In an emergency situation, the immediate, initial treatment necessary to stabilize the Participant furnished by any Hospital is subject to the benefits provided by the Plan.

PARPLAN

For employees residing in the state of Texas

When you consult a Physician or Professional Other Provider, you should inquire if he participates in the Claims Administrator's *ParPlan*, a simple direct-payment arrangement. If the Physician or Professional Other Provider participates in the *ParPlan*, he agrees to:

- File all claims for you;
- Accept the Claims Administrator's Allowable Amount determination as payment for Medically Necessary services; and
- Not bill you for services over the Allowable Amount determination.

You will be responsible for any applicable Deductibles, Co-Share Amounts, or services that are limited or not covered under the Plan.

If your Physician or Professional Other Provider does not participate in the *ParPlan*, you will be responsible for filing the claims, and you may be billed for charges above the Claims Administrator's Allowable Amount determination. Information on how to file claims is included in the subsection of this Benefit Booklet entitled "**CLAIM FILING**

PROCEDURES" in the "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section.

Note: For employees residing outside the state of Texas, check with your Physician or Professional Other Provider to determine if he participates as a contracting provider with Blue Cross and Blue Shield.

BLUE CROSS AND BLUE SHIELDS' OTHER SEPARATE FINANCIAL ARRANGEMENTS WITH PROVIDERS

BLUE CARD

Other Blue Cross and Blue Shield Plans outside of Texas ("Host Blue") may have contracts similar to the *ParPlan* contracts described above with certain Providers ("Host Blue Providers") in their service area.

When you receive health care services through BlueCard outside of Texas and from a Provider which does not have a contract with Blue Cross and Blue Shield, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your covered services; or
- The negotiated price that the Host Blue passes on to Blue Cross and Blue Shield.

Often, this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. Sometimes, however, it is an estimated price that factors into the actual price increases or reductions to reflect aggregate payment from expected settlements, withholds, any other contingent payment arrangements and non-claims transactions with your health care provider or with a specified group of providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care provider or with a specified group of providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The

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negotiated price will also be adjusted in the future to correct for over- or under-estimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating liability for covered services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate your liability calculation methods that differ from the usual BlueCard method noted above or require a surcharge, Blue Cross and Blue Shield would then calculate your liability for any covered health care services in accordance with the applicable state statute in effect at the time you received your care.

SPECIALTY CARE PROVIDERS

Applies to In-Network and Out-of-Network

A wide range of Specialty Care Providers is included in the Network. When you need a specialist's care, In-Network Benefits will be available, but only if you use a Network Provider.

There may be occasions however, when you need the services of an Out-of-Network Provider. This could occur if you have a complex medical problem that cannot be taken care of by a Network Provider.

- If specialty care by an Out-of-Network Provider is needed, In-Network Benefits may still be available if a Network Physician notifies the Claims Administrator, and the Claims Administrator authorizes your visit to an Out-of-Network Provider prior to the visit; otherwise, Out-of-Network Benefits will be paid and the claim will have to be resubmitted for review and adjustment, if appropriate. **For Participants who elect the EPO Medical Benefit Option, no benefits will be paid by the**

Plan for specialty care by an Out-of-Network Provider without prior authorization; or

- If the services you require are covered by this Plan, but not available from Network Providers, In-Network Benefits will be provided when you use Out-of-Network Providers, if prior authorization is received. For more information on prior authorization, refer to the "**PREAUTHORIZATION REQUIREMENTS**" subsection in this "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of the Benefit Booklet.

Participants electing the PPO or High Deductible Medical Benefit Options

If you elect to see an Out-of-Network Provider and if the services could have been provided by a Network Provider, only Out-of-Network Benefits will be available.

Participants electing the EPO Medical Benefit Option

Network Benefits for authorized Out-of-Network services will be paid based on the Allowable Amount for Hospitals and Facility Other Providers, and Physicians or Professional Other Providers **not** contracting with BCBSTX (or any other Blue Cross and Blue Shield Plan outside of Texas.) If the Allowable Amount is less than the amount charged by the Provider, you may be billed for the balance. (See Allowable Amount definition.) If you **choose** to see an Out-of-Network Provider without prior authorization, **no benefits will be paid by the Plan.** For more information on prior authorization, refer to the subsection entitled "**PREAUTHORIZATION REQUIREMENTS**" in this "**HOW TO RECEIVE HEALTHCARE BENEFITS**" Section of the Benefit Booklet.

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MEDICAL NECESSITY

All services and supplies for which benefits are available under the Plan must be Medically Necessary as determined by the Claims Administrator.

Charges for services and supplies which the Claims Administrator determines are not Medically Necessary will not be eligible for benefit consideration and may not be used to satisfy Deductibles or to apply to the Out-of-Pocket Maximum.

The fact that a Physician has performed or prescribed a procedure or treatment, or the fact that it may be the only treatment for a particular injury, sickness, mental illness or pregnancy does not mean that it is a Medically Necessary service or supply as defined by the Plan. See the "Medically Necessary" definition in the Section of this Benefit Booklet entitled "DEFINITIONS."

PREAUTHORIZATION REQUIREMENTS

Preauthorization establishes in advance the Medical Necessity of certain care and services covered under this Plan. It ensures that the preauthorized care and services described below will not be denied on the basis of Medical Necessity. **However, preauthorization does not guarantee payment of benefits. Coverage is always subject to other requirements of the Plan, such as limitations and exclusions, payment of contributions, and eligibility at the time care and services are provided.**

Preauthorization is simple. You, your Physician, Provider of services, or a family member calls one of the toll-free numbers listed on the back of your Identification Card. Calls made after working hours or on weekends will be recorded and returned the next working day. A benefits management nurse will follow up with your Provider's office. In most cases,

preauthorization is made within minutes on the telephone with your Provider's office.

The following types of services require preauthorization:

- All inpatient admissions;
- Extended Care Expense;
- Home Infusion Therapy;
- All inpatient treatment of Chemical Dependency;
- All inpatient treatment of Mental Health Care (including Serious Mental Illness);
- If you transfer to another facility or to or from a specialty unit within the facility; and
- Out-of-Area coverage.

Preauthorization does not apply to Emergency Care.

Participants electing the PPO or High Deductible Medical Benefit Options

In-Network: In-Network Benefits will be available if you use a Network Provider or Specialty Care Provider. In-Network Providers will preauthorize services for you, when required.

Out-of-Network: If you elect to use Out-of-Network Providers for services and supplies available In-Network, Out-of-Network Benefits will be paid. Failure to preauthorize services will be subject to guidelines described below.

However, if care is not available from Network Providers as determined by the Claims Administrator, and the Claims Administrator authorizes your visit to an Out-of-Network Provider **prior to the visit**, In-Network Benefits may be paid; otherwise, Out-of-Network Benefits will be paid and the claim will have to

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be resubmitted for review and adjustment, if appropriate.

Participants electing the EPO Medical Benefit Option

In-Network: Network Providers will preauthorize services for you, when required.

Out-of-Network: If you **choose** to use Out-of-Network Providers for services and supplies available in the Network, **no benefits will be paid under this Plan.**

However, if care is not available from Network Providers, you must seek preauthorization from the Claims Administrator to use an Out-of-Network Provider. You or your Network Provider must contact the Claims Administrator to receive a referral authorization **prior** to use of the Out-of-Network Provider. If you receive the referral authorization, from the Claims Administrator, Network Benefits will be paid based on the Allowable Amount for Out-of-Network Providers. You may be billed for any difference between the Allowable Amount and the amount charged by the Provider. If you fail to request preauthorization for Out-of-Network benefits, **no benefits will be paid by the Plan.**

To request authorization, ask your Network Provider to contact the Claims Administrator, or you may contact Customer Service at the number shown on your Identification Card.

Participants electing the Out-of-Area Medical Benefit Option

If you receive your care in a Contracting Facility and the services have been preauthorized, Out-of-Area Benefits will be available, subject to all Plan provisions. Failure to preauthorize services will be subject to guidelines described below.

Failure to Preauthorize

If preauthorization for *each inpatient Hospital Admission, Extended Care Expense, Home Infusion Therapy, and Chemical Dependency, Mental Health Care (including Serious Mental Illness)*, as described, is not obtained:

- The Claims Administrator will review the Medical Necessity of your treatment prior to the final benefit determination;
- If the Claims Administrator determines the treatment or service is not Medically Necessary, benefits will be denied; or
- If a Hospital Admission or extension for any treatment or service described below is not preauthorized and it is determined that the admission or extension was not Medically Necessary, benefits will be reduced or denied.

Inpatient Admissions

In the case of an elective inpatient admission, the call for preauthorization should be made at least two working days before you are admitted, unless it would delay Emergency Care. Emergency Care never requires preauthorization. Preauthorization is required regardless of whether treatment is provided by a Network, Out-of-Network, or Out-of-Area provider.

When an inpatient admission is preauthorized, a length-of-stay is assigned. The Plan is required to provide a minimum length of stay in a Hospital facility for the following:

- Maternity Care:
 - 48 hours following an uncomplicated vaginal delivery; or
 - 96 hours following an uncomplicated delivery by caesarean section.

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- Treatment of Breast Cancer:
 - 48 hours following a mastectomy; or
 - 24 hours following a lymph node dissection.

If you require a longer stay than was first preauthorized, your Provider may seek an extension for the additional days. Benefits will not be available for room and board charges for medically unnecessary days.

Extended Care Expense and Home Infusion Therapy

Preauthorization for Extended Care Expense and Home Infusion Therapy may be obtained by having the agency or facility providing the services contact the Claims Administrator to request preauthorization. The request should be made:

- Prior to initiating Extended Care Expense or Home Infusion Therapy;
- When an extension of the initially preauthorized service is required; and
- When the treatment plan is altered.

The Claims Administrator will review the information submitted prior to the start of Extended Care Expense or Home Infusion Therapy. The Claims Administrator will send a letter to you and the agency or facility confirming preauthorization or denying benefits.

If Extended Care Expense or Home Infusion Therapy is to take place in less than one week, the agency or facility should call the Medical Preauthorization Helpline.

If the Claims Administrator has given notification that benefits for the treatment plan requested will be denied based on information submitted, claims will be denied.

To satisfy all medical preauthorization requirements for Inpatient Hospital Expense, Extended Care Expense, or Home Infusion Therapy, call:

Toll-free: 1-800-528-7264

Inpatient Chemical Dependency, Mental Health Care (including Serious Mental Illness)

All **inpatient** treatment of Chemical Dependency and Mental Health Care (including Serious Mental Illness) should be preauthorized, regardless of whether the treatment is provided by an In-Network, Out-of-Network or Out-of-Area provider.

You or your Provider should contact the Mental Health Helpline for a referral to Network Providers who have entered into a managed care arrangement with BCBSTX to furnish services and supplies for Mental Health Care (including Serious Mental Illness) or treatment of Chemical Dependency. When your services have been preauthorized and are provided by the Network Provider, In-Network Benefits will be available.

**To satisfy preauthorization requirements for Mental Health Care (including Serious Mental Illness) or Chemical Dependency, call BCBSTX
Toll-free: 1-800-528-7264**

CASE MANAGEMENT

Under certain circumstances, the Plan allows the Claims Administrator the flexibility to offer benefits for expenses which are not otherwise Eligible or Covered Expenses. The Claims Administrator, at its sole discretion, may offer such benefits if:

- The Participant, his family, and the Physician agree;
- Benefits are cost effective; and

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- The Claims Administrator anticipates future expenditures for Eligible or Covered Expenses that may be reduced by such benefits.

Any decision by the Claims Administrator to provide such benefits shall be made on a case-by-case basis. The case coordinator for the Claims Administrator will initiate case management in appropriate situations.

CLINICAL TRIALS

The Plan will not:

- Deny your participation in a clinical trial;
- Deny (or limit or impose additional conditions on) the coverage of “routine patient costs” (see below) for items and services furnished in connection with participation in a clinical trial; or
- Discriminate against you on the basis of your participation in a clinical trial,

provided that you meet the following requirements:

- You are eligible to participate in a clinical trial according to the clinical trial protocol with respect to treatment of cancer or other life-threatening disease or condition; and
- Your participation in such clinical trial would be appropriate based upon your eligibility to participate according to the clinical trial protocol (i) as concluded by the referring health care professional who is a participating health care provider in the clinical trial; or (ii) as established by medical and scientific information provided by you.

For purposes of this section, “routine patient costs” include all services and supplies consistent with the coverage provided under the

Plan that are typically covered for someone who is not enrolled in a clinical trial, but do not include the investigational item, device or service itself, services and supplies that are provided solely to satisfy data collection and analysis needs and that are not used in the direct clinical management of the patient, or a service that is clearly inconsistent with widely accepted and established standards of care for a particular diagnosis.

For purposes of this section, “clinical trial” means an “approved clinical trial” as defined in Section 2709 of the Public Health Service Act.

INTERNAL CLAIM PROCEDURES

Filing of Claims Required

Notice of Claim

You must give written notice to the Claims Administrator within 12 months, or as soon as reasonably possible, after any Participant receives services for which benefits are provided under the Plan.

Claim Forms

Claim forms for filing Proof of Loss are available on the Atmos Energy intranet and may also be obtained by calling customer service at 1-866-314-0266.

The Claims Administrator for the Plan must receive claims prepared and submitted in the proper manner and form, in the time required, and with the information requested before it can consider any claim for payment of benefits.

Who Files Claims

Providers that contract with the Claims Administrator and some other health care Providers (such as *ParPlan* Providers in the state of Texas) will submit your claims directly to the Claims Administrator for services provided to you or any of your covered dependents. At the time services are provided, inquire if the Provider will file claim forms for

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you. To assist Providers in filing your claims, you should carry your Identification Card with you.

Contracting Providers

When you receive treatment or care from a Provider or Covered Drugs dispensed from a Pharmacy that contracts with the Claims Administrator, you will generally not be required to file claim forms. The Provider will usually submit the claims directly to the Claims Administrator for you.

Non-Contracting Providers

When you receive treatment or care from a health care Provider or Covered Drugs dispensed from a Pharmacy that does not contract with the Claims Administrator, you may be required to file your own claim forms. Some Providers, however, will do this for you. If the Provider does not submit claims for you, refer to the subsection of this Benefit Booklet entitled “**Participant-Filed Claims**” in this “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section for instruction on how to file your own claim forms.

Mail Service Prescription Drug Program

When you receive Covered Drugs dispensed through the Mail Service Prescription Drug Program, you must complete and submit the mail service prescription drug claim form to the address on the claim form. Additional information may be obtained from Human Resources at Atmos Energy, from the BCBSTX website, www.bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

Participant-Filed Claims

Medical Claims

If your Provider does not submit your claims, you will need to submit them to the Claims Administrator using a subscriber-filed claim

form provided by the Plan. You can obtain copies of the claim form from Human Resources at Atmos Energy, from the BCBSTX website (www.bcbstx.com) or by calling the Customer Service Helpline at 1-866-314-0266.

Follow the instructions on the reverse side of the form to complete the claim. Remember to file each Participant’s expenses separately because any Deductibles and other provisions are applied to each Participant separately. Include itemized bills from the health care Providers, labs, etc., printed on their letterhead and showing the services performed, dates of service, charges, and name of the Participant involved.

Prescription Drug Claims

When you receive Covered Drugs dispensed from a Non-Participating Pharmacy, a Prescription Reimbursement Claim Form must be submitted. This form can be obtained from Human Resources at Atmos Energy, from the BCBSTX website, bcbstx.com, or by calling the Customer Service Helpline at 1-866-314-0266.

This claim form, accompanied by an itemized bill obtained from the Pharmacy showing the prescription services you received, should be mailed to the address shown below or on the claim form.

Instructions for completing the claim form are provided on the back of the form. You may need to obtain additional information, which is not on the receipt from the pharmacist, to complete the claim form.

Bills for Covered Drugs should show the name, address and telephone number of the Pharmacy, a description and quantity of the drug, the prescription number, the date of purchase and, the name of the Participant using the drug.

Visit the BCBSTX Website for subscriber-filed claim forms and other useful information

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www.bcbstx.com

Where to Mail Completed Claim Forms

Medical Claims

Blue Cross and Blue Shield of Texas
Claims Division
P. O. Box 660044
Dallas, Texas 75266-0044

Prescription Drug Claims

Blue Cross and Blue Shield of Texas
c/o Prime Therapeutics LLC
P. O. Box 64812
St. Paul, MN 55164-0812

Who Receives Payment

Benefit payments will be made directly to contracting Providers when they bill the Claims Administrator. Written agreements between the Claims Administrator and some Providers may require payment directly to them.

Any benefits payable to you, if unpaid at your death, will be paid to your surviving spouse, as beneficiary. If there is no surviving spouse, then the benefits will be paid to your estate.

Except as provided in the subsection entitled “**ASSIGNMENT AND PAYMENT OF BENEFITS**” in the “**GENERAL INFORMATION**” Section of this Benefit Booklet, rights and benefits under the Plan are not assignable, either before or after services and supplies are provided.

Benefit Payments to a Managing Conservator

Benefits for services provided to your minor dependent child may be paid to a third party if:

- The third party is named in a court order as managing or possessory conservator of the child; and
- The Claims Administrator has not already paid any portion of the claim.

In order for benefits to be payable to a managing or possessory conservator of a child, the managing or possessory conservator must submit to the Claims Administrator, with the claim form, proof of payment of the expenses and a certified copy of the court order naming that person the managing or possessory conservator.

The Claims Administrator for the Plan may deduct from its benefit payment any amounts it is owed by the recipient of the payment. Payment to you or your Provider, or deduction by the Plan from benefit payments of amounts owed to it will be considered in satisfaction of its obligations to you under the Plan.

An explanation of benefits summary is sent to the participant, showing what has been paid.

When to Submit Claims

All claims for benefits under the Plan must be properly submitted to the Claims Administrator within twelve (12) months of the date that services or supplies are received. Claims not submitted and received by the Claims Administrator within twelve (12) months after that date will not be considered for payment of benefits except in the absence of legal capacity.

Receipt of Claims by the Claims Administrator

A claim will be considered received by the Claims Administrator for processing upon actual delivery to the administrative office of the Claims Administrator in the proper manner and form and with all of the information required. If the claim is not complete, it may be denied or the Claims Administrator may contact either you or the Provider for the additional information.

After processing the claim, the Claims Administrator will notify the Participant by way of an explanation of benefits summary.

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BENEFIT DETERMINATIONS

Urgent Claims that Require Immediate Action

Urgent care claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care, where a delay in treatment as a result of the application of the time periods for making non-urgent care determinations could seriously jeopardize you or your dependent's life or health or ability to regain maximum function or, in the opinion of a physician with knowledge of you or your dependent's medical condition could cause severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

In the case of an urgent care claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claim by the Plan, unless you fail to provide sufficient information to determine whether, or to what extent, benefits are covered or payable under the Plan. In the case of such a failure, the Claims Administrator shall notify you as soon as possible, but not later than 24 hours after receipt of the claim by the Plan, of the specific information necessary to complete the claim. You shall be afforded a reasonable amount of time, taking into account the circumstances, but not less than 48 hours, to provide the specified information. The Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) as soon as possible, but in no case later than 48 hours after the earlier of (i) the Plan's receipt of the specified information, or (ii) the end of the period afforded you to provide the specified additional information.

A denial notice will comply with the requirements set forth below.

Pre-Service Claims

Pre-service claims or appeals are those claims or appeals that require notification or approval prior to receiving medical care.

In the case of a pre-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the control of the Plan and notifies you, prior to the expiration of the initial 15-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information. In the case of your failure to follow the Plan's procedures for filing a pre-service claim, you shall be notified of the failure and the proper procedures to be followed in filing a claim for benefits as soon as possible, but not later than 5 days (24 hours in the case of a failure to file a claim involving urgent care) following the failure. Notification may be oral, unless you request written notification. This paragraph applies only in the case of a failure by you to file a claim with the Claims Administrator that names a specific claimant, a specific medical condition or symptom, and a specific treatment, service or product for which approval is requested.

A denial notice will comply with the requirements set forth below.

Post-Service Claims

Post-service claims or appeals are those claims or appeals that are not pre-service claims or

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appeals and are filed for payment of benefits after medical care has been received.

In the case of a post-service claim, the Claims Administrator shall notify you of the Plan's benefit determination (whether adverse or not) within a reasonable period, but not later than 30 days after receipt of the claim. This period may be extended one time by the Plan for up to 15 days, provided that the Claims Administrator both determines that such an extension is necessary due to matters beyond the Plan's control and notifies you, prior to the expiration of the initial 30-day period, of the circumstances requiring the extension of time and the date by which the Plan expects to render a decision. If such an extension is necessary due to your failure to submit the information necessary to decide the claim, the notice of extension shall specifically describe the required information, and you shall be afforded at least 45 days from receipt of the notice within which to provide the specified information.

A denial notice will comply with the requirements set forth below.

Concurrent Care Claims

If the Plan has approved an ongoing course of treatment to be provided over a period of time or number of treatments, then any reduction or termination by the Plan of such course of treatment (other than by Plan amendment or termination) before the end of such period of time or number of treatments shall constitute an adverse benefit determination. The Claims Administrator shall notify you of the adverse benefit determination at a time sufficiently in advance of the reduction or termination to allow you to appeal and obtain a determination on review of that adverse benefit determination before the course of treatment is reduced or terminated. Any request to extend the course of treatment beyond the period of time or number of treatments that is a claim involving urgent care shall be decided as soon as possible, taking

into account the medical exigencies, and the Claims Administrator shall notify you of the benefit determination (whether adverse or not) within 24 hours after receipt of the claim by the Plan, provided that any such claim is made to the Plan at least 24 hours prior to the expiration of the prescribed period of time or number of treatments. Any request to extend the course of treatment beyond the period of time or number of treatments that is not or is no longer a claim involving urgent care shall be considered a new claim and decided according to post-service or pre-service timeframes, whichever applies.

Denial Notification Requirements

In the event a claim for benefits is denied or the Claims Administrator otherwise makes an adverse benefit determination as defined in the U.S. Department of Labor regulations regarding claims procedures, the Claims Administrator shall provide you with written or electronic notification of such adverse benefit determination. The notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provision on which the determination is based;
- A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- A description of the Plan's review procedures, and as applicable, a description of the Plan's expedited review process for claims involving urgent care, and the time limits applicable to such procedures;
- A statement of the claimant's right to bring a civil action under ERISA Section 502(a) following an adverse benefit determination

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on review, and contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;

- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim, (including the date of service, healthcare provider, claim amount (if applicable), and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim; and
- A description of available internal appeals and external review processes, including information regarding how to initiate an appeal.

In the case of an adverse benefit determination concerning a claim involving urgent care, the notice described in the preceding paragraph may be provided to you orally within the time frame described above, provided that a written or electronic notification is furnished to you not later than 3 days after the oral notification.

If your claim has been denied and you do not agree with the denial, you must submit your claim for review by following the Claims Review Procedure described below.

INTERNAL CLAIMS REVIEW PROCEDURES

Upon the denial of your claim for benefits, if you disagree with the denial, in order to preserve legal remedies that may be available to you, you or your duly authorized representative acting on your behalf must file a claim for review in writing with the Plan Administrator (all references to you will include your duly authorized representative for the remainder of this section). You must file a claim for review not later than 180 days following receipt of a notification of an adverse benefit determination. You may submit written comments, documents, records and other information relating to the claim for benefits in connection with the claim for review, and the review will take into account all such comments, documents, records and other information submitted by you relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination.

In addition, you may submit additional evidence and testimony in support of your claim for review and if any new evidence is provided by the Plan or any new rationale is considered by the Claims Administrator in making the decision, you must receive notice of such new evidence and new rationale and have an opportunity to respond. You must respond within the time period during which the Claims Administrator is considering your appeal.

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You shall be provided, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits.

In conducting its review, the Plan Administrator will not afford deference to the initial adverse benefit determination, and the review will be conducted by an appropriate individual who is neither the individual who made the adverse benefit determination nor the subordinate of such individual. In deciding a claim for review that is based in whole or in part on a medical judgment, including determinations with regard to whether a particular treatment, drug or other item is Experimental/Investigational or not Medically Necessary or appropriate, the Plan Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the judgment. Any such health care professional engaged for purposes of a consultation shall be an individual who is neither an individual who was consulted in connection with the adverse benefit determination that is the subject of review, nor the subordinate of any such individual. The Plan Administrator will provide you with the identification of medical or vocational experts whose advice was obtained on behalf of the Plan in connection with your adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination. Further, in the case of a claim involving urgent care (whether an appeal on a claim involves urgent care requiring the expedited handling procedures is determined by the nature of the claim at the time of the appeal), the Plan Administrator will provide for an expedited review process pursuant to which your request for an expedited review may be submitted orally or in writing, and all necessary information, including the Plan's benefit determination, shall be transmitted between the Plan and you by telephone, facsimile or other available similarly expeditious method.

In the case of an urgent care appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review.

In the case of a pre-service appeal, the Plan Administrator shall notify you of the Plan's benefit determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 30 days after receipt by the Plan of your request for review.

In the case of a post-service appeal, the Plan Administrator shall notify the claimant of the Plan's benefit determination on review within a reasonable period of time, but not later than 60 days after receipt by the Plan of the claimant's request for review.

The Plan Administrator shall provide you with written or electronic notification of the Plan's benefit determination on review. In the event of an adverse benefit determination on review, the notification shall be written in a manner calculated to be understood by you and shall include the following:

- The specific reason or reasons for the adverse determination;
- Reference to the specific Plan provisions on which the benefit determination is based;
- A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records and other information relevant to the claimant's claim for benefits;
- A statement describing any voluntary appeal procedures offered by the Plan, including information on how to initiate a voluntary appeal, and the claimant's right to obtain the information about such procedures,

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- A description of the external review processes, including information on how to initiate an external review;
- A statement of the claimant's right to bring an action under ERISA Section 502(a);
- Contact information for the office of health insurance consumer assistance or ombudsman, as applicable, established to assist individuals with internal claims and appeals and external review procedures;
- Any specific internal rule, guideline, protocol or other similar criterion relied upon in making the adverse determination or a statement that such rule, guideline, protocol or other similar criterion was relied upon and that a copy of such rule, guideline, protocol or other similar criterion will be provided free of charge to the claimant upon request;
- If the adverse benefit determination is based on a medical necessity or experimental treatment or similar exclusion or limit, either an explanation of the scientific or clinical judgment for the determination, applying the terms of the Plan to the claimant's medical circumstances or a statement that such explanation will be provided free of charge upon request;
- Information necessary to identify the claim (including the date of service, healthcare provider, claim amount, and a statement describing availability upon request, of the diagnosis code and its meaning and treatment code and its meaning);
- The reason or reasons for the adverse benefit determination including the denial code and its corresponding meaning, as well as a description of the Plan's standard, if any, that used in denying the claim, including a discussion of the decision;
- A statement that reads as follows: "You and your plan may have other voluntary alternative dispute resolution options, such as mediation. One way to find out what may be available is to contact your local U.S. Department of Labor Office and your State insurance regulatory agency."

A claimant is not required to file more than one appeal of an adverse benefit determination prior to bringing a civil action under ERISA Section 502(a).

EXTERNAL CLAIM PROCEDURES

Request for Standard External Review

If you disagree with the final adverse benefit determination on your claim for review, your next step in having such decision reviewed requires you to request an external independent review from the Plan.

External review will be available with respect to claims for medical benefits. However, a reduction, termination, or failure to provide for a benefit based on a determination that you fail to meet eligibility requirements under the Plan is not eligible for external review. In addition, unless and until the issuance of official guidance to the contrary, external review only applies to (1) an adverse benefit determination that involves medical judgment (including, but not limited to, those based on medical necessity, appropriateness, health care setting, level of care, or effectiveness of a covered benefit; or a determination that a treatment is experimental or investigational), as determined by the external reviewer; and (2) a rescission of coverage (whether or not the rescission has any effect on any particular benefit at that time).

You may only file a request for external review if you file such request within four months of the date you received the Plan's final adverse benefit determination on your claim for review.

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Your request for an external appeal must be filed with:

Blue Cross and Blue Shield of Texas
Claims Division
P.O. Box 660044
Dallas, TX 75266-0044

Review and Preliminary Determination of Eligibility for External Review for a Standard External Review

The Plan Administrator must review such request and respond to you within five (5) business days of receipt of such request for a standard review with a determination of whether your request for external review is eligible for external review. A request is eligible for external review if it meets all of the following four requirements during the preliminary review.

- 1) the claimant is or was covered by the Plan at the time the health care item or service in question was provided;
- 2) the adverse benefit determination or final adverse benefit determination does not relate to whether the claimant satisfied the Plan's eligibility requirements;
- 3) the claimant has exhausted the Plan's internal appeal process, unless the claimant is not required to exhaust the internal appeal process under the interim final regulations at 29 CFR § 2590.715-2719 (final as of January 1, 2017); and
- 4) the claimant has provided all the information and forms required to process an external review.

Preliminary Notice Regarding Eligibility for Standard External Review

Within one business day after the Plan Administrator completes the preliminary review, the Plan must issue a written notice to the

claimant and such notice must include the reasons the requested appeal is not eligible for external review if the request was complete but not eligible for external review and must also provide contact information for the Employee Benefit Security Administration (toll-free number 866-444-EBSA (3272)). If the request for external review was not eligible because it was not complete, the notice must include a description of the information necessary to complete the request for external review and permit the claimant to submit such information by the later of 48 hours after the claimant receives the notice or by the end of the four month period during which external review must be requested.

Standard External Review

The Plan must rotate its assignment of claims for external review to an independent review organization that is one of the at least three independent review organizations retained by the Plan to conduct external reviews and which is due to receive the claim on the Plan's rotational basis established to ensure independence. The external independent review organization must conduct a full review of the file, applicable plan provisions and any material submitted as required by applicable guidance and in compliance with the independent review organization's contract with the Plan. The independent review organization shall conduct such review on a de novo basis without deference to the plan's decision.

Within four business days after the independent review organization is assigned, the Plan shall provide the documents and information considered by the Plan in making its decision. If the independent review organization receives any new evidence or information, it shall provide such information to the Plan and the Plan may reconsider its decision. If the Plan changes its decision upon reconsideration, it must notify the claimant and the independent review organization of its new decision within

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one business day of making such decision. The independent review organization must then terminate its review.

The independent review organization shall provide the claimant and Plan with a written notice of its decision within 45 days of the date on which the independent review organization received the request for external review. Such notice shall include all information required by applicable guidance.

Upon a Plan's receipt of an independent review organization's final external review determination reversing the Plan's determination, the Plan shall immediately provide coverage or payment for the claim.

Request for Expedited External Review

An expedited external review shall be provided:

(1) If a claimant receives an adverse benefit determination on a medical condition for which the time frame for completion of an expedited internal appeal would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function and the claimant has filed a request for an expedited internal appeal, or

(2) If the claimant received a final internal adverse benefit determination and the claimant has a medical condition where the timeframe for completion of a standard external review would seriously jeopardize the life or health of the claimant or would jeopardize the claimant's ability to regain maximum function, or

(3) If the final adverse benefit determination concerns an admission, availability of care, continued stay, or health care item or service for which the claimant received emergency services, but has not been discharged since receiving such emergency services.

Upon receipt of a request for expedited external review, the Plan shall determine if the request satisfies the requirements to be eligible for a standard external review (under Review and Preliminary Determination of Eligibility for External Review for a Standard External Review above) and must immediately send the claimant a notice of such preliminary determination of eligibility.

If the request for expedited external review is approved, the Plan shall assign the claim to an external reviewer in accordance with its standard procedures for assigning claims to external reviewers (see "Standard External Review" above) and must transmit all necessary documents and information considered by the Plan in making its final internal adverse benefit determination or adverse benefit determination to the assigned independent review organization electronically, by telephone, facsimile or any other available expeditious method. The assigned independent review organization must consider the expedited request under its standard review procedures on a de novo basis. The independent review organization must provide the Plan and claimant notice of the final external review decision as expeditiously as the claimant's medical condition or circumstances require but in no event more than 72 hours after the independent review organization received the request for expedited external review. If such notice is not in writing, within 48 hours of the date the notice is provided, the independent review organization must provide a written confirmation of its decision to the claimant and the Plan.

Legal Actions

If you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years from the expiration of the time period in which a request for reimbursement must be submitted, or you lose any rights to bring such an action against

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the Plan Administrator or the Claims Administrator.

You cannot bring any legal action against the Plan Administrator or the Claims Administrator for any other reason unless you first complete all the steps in the appeal process described in this document. After completing that process, if you want to bring a legal action against the Plan Administrator or the Claims Administrator, you must do so within three years of the date you are notified of the final decision on the appeal, or you lose any rights to bring such an action against the Plan Administrator or the Claims Administrator.

MEDICAL BENEFITS PROVIDED

ELIGIBLE OR COVERED EXPENSES

This portion of the Plan provides benefits for three major categories of Eligible or Covered Expenses:

- *Inpatient Hospital Expenses;*
- *Medical-Surgical Expenses;* and
- *Extended Care Expenses.*

This “**MEDICAL BENEFITS PROVIDED**” Section generally explains the medical benefits that are available under the Plan. Please remember to refer to the “**DEFINITIONS**” Section of this Benefit Booklet for a description of terms such as *Inpatient Hospital Expense*, *Medical-Surgical Expense*, and *Extended Care Expense*.

Refer to the “**MEDICAL LIMITATIONS AND EXCLUSIONS**” Section of this Benefit Booklet for a description of limitations and exclusions under the Plan, including limitations and exclusions that may apply to otherwise Eligible or Covered Expenses.

Wherever Schedule of Coverage is mentioned, please refer to the Schedule at the beginning of this Benefit Booklet.

Your benefits are calculated on a Calendar Year benefit period basis unless otherwise stated. At the end of a Calendar Year, a new benefit period starts for each Participant.

CHANGES IN BENEFITS

Changes to covered benefits will apply to all services provided to each Participant under the Plan.

Benefits for Eligible or Covered Expenses incurred during an admission in a Hospital or Facility Other Provider that begins before the change will be those benefits in effect on the day of admission.

BENEFITS FOR INPATIENT HOSPITAL EXPENSE

Among those expenses normally included under *Inpatient Hospital Expense* as defined in this Benefit Booklet are intensive and coronary care units, operating room, lab and x-ray, and blood. Please note that if you are confined in a private room, only the Hospital’s average semiprivate room rate is allowed as *Inpatient Hospital Expense*. Remember, each Hospital Admission requires preauthorization.

The benefit percentage of your total eligible *Inpatient Hospital Expense* in excess of any Deductible indicated on your Schedule of Coverage is the Plan’s obligation. The remaining unpaid *Inpatient Hospital Expense* including any Deductible is your obligation to pay. This amount will be applied to the Co-Share Amount.

BENEFITS FOR MEDICAL-SURGICAL EXPENSE

The following services are included under *Medical-Surgical Expense* as defined in this Benefit Booklet:

- Physician services;
- Services of Professional Other Providers;
- Speech and hearing services;
- Diagnostic x-ray and laboratory examinations;
- Prosthetic Appliances; and
- Home Infusion Therapy.

Remember that certain services require preauthorization, and any Deductibles and Co-Share Amounts shown on your Schedule of Coverage will also apply.

The benefit percentages of your total eligible *Medical-Surgical Expense* shown on your

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Schedule of Coverage in excess of your Co-Share Amount and any Deductible shown are the Plan's obligation. The remaining unpaid *Medical-Surgical Expense* in excess of the Co-Share Amount and any Deductible is your obligation to pay.

To calculate your benefits, subtract any Deductibles from your total eligible *Medical-Surgical Expense* and then multiply the difference by the benefit percentage shown on your Schedule of Coverage. Most remaining unpaid *Medical-Surgical Expense* including the Deductible is your Co-Share Amount.

BENEFITS FOR EXTENDED CARE EXPENSE

If shown on your Schedule of Coverage, the Deductible will apply. Any unpaid *Extended Care Expense* in excess of the benefit maximums shown on your Schedule of Coverage will not be applied to any Co-Share Amount.

Any charges incurred as Home Health Care or home Hospice Care for drugs (including antibiotic therapy) and laboratory services will not be *Extended Care Expense* but will be considered *Medical-Surgical Expense*.

Services and supplies for *Extended Care Expense*:

1. For Skilled Nursing Facility:

- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Room and board and all routine services, supplies, and equipment provided by the Skilled Nursing Facility; and
- Physical, occupational, speech, and respiratory therapy services by licensed therapists.

2. For Home Health Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, occupational, speech, and respiratory therapy services by licensed therapists; and
- Supplies and equipment routinely provided by the Home Health Agency.

Benefits will **not** be provided for Home Health Care for the following:

- Food or home delivered meals;
- Social case work or homemaker services;
- Services provided primarily for Custodial Care;
- Transportation services;
- Home Infusion Therapy; or
- Durable medical equipment.

3. For Home Hospice Care:

- Part-time or intermittent nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
- Part-time or intermittent home health aide services which consist primarily of caring for the patient;
- Physical, speech, and respiratory therapy services by licensed therapists; and

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- Homemaker and counseling services routinely provided by the Hospice agency, including bereavement counseling.
4. For Facility Hospice Care:
- All usual nursing care by a Registered Nurse (R.N.) or by a Licensed Vocational Nurse (L.V.N.);
 - Room and board and all routine services, supplies, and equipment provided by the Hospice facility; and
 - Physical, speech, and respiratory therapy services by licensed therapists.

OTHER BENEFIT PROVISIONS

Benefits available under this “**OTHER BENEFIT PROVISIONS**” subsection are generally determined on the same basis as for other *Inpatient Hospital Expense, Medical-Surgical Expense, and Extended Care Expense*, except to the extent described in this subsection. Benefits will be determined as indicated on your Schedule of Coverage. Remember that certain services require preauthorization and that any Co-Share Amounts and Deductibles shown on your Schedule of Coverage will also apply.

1. ***Benefits for Treatment of Complications of Pregnancy***

Benefits for Eligible or Covered Expenses incurred for treatment of Complications of Pregnancy will be determined on the same basis as treatment for any other sickness. Dependent children will be eligible for benefits for treatment of Complications of Pregnancy.

2. ***Benefits for Maternity Care***

Benefits for Eligible or Covered Expenses incurred for Maternity Care will be determined on the same basis as for any other treatment of sickness, except to the extent covered as preventive care. Dependent

children will be eligible for Maternity Care benefits.

Services and supplies incurred by a Participant for delivery of a child shall be considered Maternity Care and are subject to all provisions of the Plan.

The Plan provides coverage for inpatient care for the mother and newborn child in a health care facility for a minimum of:

- 48 hours following an uncomplicated vaginal delivery; and
- 96 hours following an uncomplicated delivery by caesarean section.

Inpatient Hospital Expense incurred by the mother for delivery of a child will not include charges for routine well-baby nursery care of the newborn child during the mother’s Hospital Admission for the delivery. These charges will be considered *Inpatient Hospital Expense* of the child and will be subject to the benefits provisions and benefit maximums as described elsewhere in this “**MEDICAL BENEFITS PROVIDED**” Section.

Statement of Rights Under the Newborns’ and Mothers’ Health Protection Act

Under federal law, group health plans and health insurance issuers offering group health insurance coverage generally may not restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a delivery by caesarean section. However, the plan or issuer may pay for a shorter stay if the attending provider (e.g., your physician, nurse midwife, or physician assistant), after consultation with the mother, discharges the mother or newborn earlier.

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Also, under federal law, plans and issuers may not set the level of benefits or out-of-pocket costs so that any later portion of the 48-hour (or 96-hour) stay is treated in a manner less favorable to the mother or newborn than any earlier portion of the stay.

In addition, a plan or issuer may not, under federal law, require that a physician or other health care provider obtain authorization for prescribing a length of stay of up to 48 hours (or 96 hours). However, to use certain providers or facilities, or to reduce your out-of-pocket costs, you may be required to obtain a preauthorization for benefits. For information on preauthorization, refer to the subsection entitled “**PREAUTHORIZATION REQUIREMENTS**” in the “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of this Benefit Booklet.

3. ***Benefits for Mental Health Care (including Serious Mental Illness) and Chemical Dependency Treatment***

Benefits for *Inpatient Hospital Expense* and *Medical-Surgical Expense* for Mental Health Care (including Serious Mental Illness) and for treatment of Chemical Dependency are available as indicated.

NOTE: Refer to the subsection entitled “**PREAUTHORIZATION REQUIREMENTS**” in the “**HOW TO RECEIVE HEALTHCARE BENEFITS**” Section of this Benefit Booklet to determine what services require preauthorization.

The Plan may use state guidelines to administer benefits for treatment of Chemical Dependency.

Inpatient treatment of Chemical Dependency must be provided in a Chemical Dependency Treatment Center. Benefits for the medical management of acute life-threatening intoxication (toxicity) in a Hospital will be available on the same basis as for sickness

generally as described under the “**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**” subsection in this “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

Medically Necessary treatment of Chemical Dependency and/or Mental Health Care (including Serious Mental Illness) in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents in lieu of Hospitalization will be considered *Inpatient Hospital Expense*. *Inpatient Hospital Expense* benefit percentages for this Plan as shown on your Schedule of Coverage will apply.

Mental health benefits include, but are not limited to: assessment, diagnosis, treatment planning, medication management, individual, family and group psychotherapy, psychological education, psychological testing.

Additional Eligible or Covered Expenses specific to mental disorder treatment are listed below. These additional Eligible or Covered Expenses are subject to the same requirements as Eligible or Covered Expenses described above.

Additional Eligible or Covered Expenses

- Licensed counselor services of a licensed counselor for mental disorder treatments.
- Treatment Center Services, including:
 - Room and board; and
 - Other services and supplies.

Exclusions and limitations that apply to this benefit are described in the “**MEDICAL**

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LIMITATIONS AND EXCLUSIONS”

Section of this Benefit Booklet.

To the extent applicable, the Plan will comply with the Mental Health Parity and Addiction Equity Act (“MHPAEA”). The Plan shall be construed and administered in accordance with Section 712 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

4. *Benefits for Emergency Care and Treatment of Accidental Injury*

The Plan provides coverage for medical emergencies wherever they occur. Examples of medical emergencies are unusual or excessive bleeding, broken bones, acute abdominal or chest pain, unconsciousness, convulsions, difficult breathing, suspected heart attack, sudden persistent pain, severe or multiple injuries or burns, and poisonings.

If reasonably possible, contact your Network Physician before going to the Hospital emergency room. He can help you determine if you need Emergency Care and recommend that care. If not reasonably possible to contact your Network Physician, go to the nearest emergency facility, whether or not the facility is in the Network. A Co-payment may be required if you go to a Hospital emergency room.

Whether you require Hospitalization or not, you should notify your Network Physician within 48 hours, or as soon as reasonably possible, of any emergency medical treatment so he can recommend the continuation of any necessary medical services.

All treatment received during the first 48 hours following the onset of a medical emergency will be eligible for In-Network Benefits. After 48 hours, In-Network Benefits will be available only if you use Network Providers or you are receiving Emergency

Care. If after the first 48 hours of treatment following the onset of a medical emergency you are no longer receiving Emergency Care and can safely be transferred to the care of a Network Provider but are treated by an Out-of-Network Provider, only Out-of-Network Benefits will be available.

Benefits for Eligible or Covered Expenses incurred for treatment of an Accidental Injury will be considered on the same basis as any other sickness.

5. *Benefits for Preventive Care*

Without limiting any other benefits described in this “**OTHER BENEFIT PROVISIONS**” subsection, benefits are available for *Medical-Surgical Expense* incurred for:

- Well-baby care;
- Routine physical examinations;
- Hearing examinations, including benefits as provided under *Benefits for Screening Test for Hearing Impairment*;
- Preventive supplies or services with a rating of A or B as recommended by the United States Preventive Services Task Force;
- Routine immunizations for children, adolescents, and adults recommended by the Advisory Committee on Immunization Practices of the Centers for Disease Control and Prevention and adopted by the Director of the Centers for Disease Control and Prevention, including benefits as provided under *Benefits for Childhood Immunizations*;
- With respect to infants, children, and adolescents, preventive care and screenings recommended by the Health Resources and Services Administration (HRSA); and

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- With respect to women, preventive care and screening recommended by HRSA, including:
 - Well-woman visits;
 - Screening for gestational diabetes;
 - HPV testing;
 - Counseling for sexually transmitted infections;
 - Counseling and screening for HIV;
 - Breastfeeding support, supplies, and counseling; and
 - Screening and counseling for interpersonal and domestic violence.
- Necessary diagnostic follow-up care related to the screening test from birth through the date the child is 24 months.

7. **Benefits for Childhood Immunizations**

Benefits for *Medical-Surgical Expense* incurred by a dependent child for childhood immunizations from birth through the date the child turns six years of age will be determined at 100% of the Allowable Amount. Benefits are available for:

- Diphtheria;
- Hemophilus influenza type b;
- Hepatitis B;
- Measles;
- Mumps;
- Pertussis;
- Polio;
- Rubella;
- Tetanus;
- Varicella; and
- Any other immunization that is required by law for the child.

Injections for allergies are not considered immunizations under this benefit provision.

The complete list of preventive care covered under the Plan can be found at <http://www.hhs.gov/healthcare/facts-and-features/fact-sheets/preventive-services-covered-under-aca/index.html>.

Benefits are not available for *Inpatient Hospital Expense* or *Medical-Surgical Expense* for routine physical examinations performed on an inpatient basis, except for the initial examination of a newborn child.

Benefits for preventive care services will be determined for Physician office visits, diagnostic lab and x-rays.

Injections for allergies are not considered immunizations under this benefit provision.

Benefits for preventive care are not subject to any Co-payment or Deductible.

6. **Benefits for Screening Test for Hearing Impairment**

Benefits are available for Eligible or Covered Expenses incurred by a dependent child:

- For a screening test for hearing loss from birth through the date the child is 30 days old; and

8. **Benefits for Mammography Screening**

If a Participant incurs a *Medical-Surgical Expense* for a screening by low-dose mammography for the presence of occult breast cancer, benefits will be determined on the same basis as for other *Medical-Surgical Expense*, except to the extent covered as preventive care. Notwithstanding the foregoing, preventive and diagnostic mammograms will be covered at 100% under the PPO and EPO benefit options.

9. **Benefits for Cosmetic, Reconstructive, or Plastic Surgery**

Eligible or Covered Expenses for Cosmetic, Reconstructive, or Plastic Surgery will be the same as for treatment of any other sickness for the following services only:

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- Treatment provided for the correction of defects incurred in an Accidental Injury sustained by the Participant, but only if initial treatment is sought within 24 hours of the Accidental Injury;
- Treatment provided for reconstructive surgery following cancer surgery;
- Surgery performed on a newborn child for the treatment or correction of a congenital defect;
- Surgery performed on a dependent child (other than a newborn child) under the age of 19 for the treatment or correction of a congenital defect other than conditions of the breast;
- Reconstruction of the breast on which mastectomy has been performed; surgery and reconstruction of the other breast to achieve a symmetrical appearance; and prostheses and treatment of physical complications, including lymphedemas, at all stages of the mastectomy; and
- Reconstructive surgery performed on a dependent child under the age of 19 due to craniofacial abnormalities to improve the function of, or attempt to create a normal appearance of an abnormal structure caused by congenital defects, developmental deformities, trauma, tumors, infections, or disease.

10. *Benefits for Gender Transition and Gender Identity Medical Care Services*

Eligible or Covered Expenses include Medically Necessary charges for the diagnosis, treatment, and procedures associated with gender transition and gender identity services for Plan participants who are at least 18 years old. For more information about Eligible or Covered Expenses for gender transition and gender identity services,

please call the Customer Service Helpline at 1-866-314-0266 or Atmos Energy Corporation's Benefits Office at 972-855-4032.

11. *Benefits for Dental Services*

If a Participant incurs Eligible or Covered Expenses for dental services, benefits will be the same as for treatment of any other sickness.

Benefits are provided only for:

- Covered Oral Surgery;
- Services provided to a newborn child which are necessary for treatment or correction of a congenital defect; and
- The correction of damage caused solely by external, violent Accidental Injury to healthy, unrestored natural teeth and supporting tissues but only if initial treatment is sought within 24 hours of the Accidental Injury and limited to treatment provided within 24 months of the initial treatment. An injury sustained as a result of biting or chewing shall not be considered an Accidental Injury.

Except as excluded in the "**MEDICAL LIMITATIONS AND EXCLUSIONS**" Section of this Benefit Booklet, any other expenses for dental services for which a Participant incurs *Inpatient Hospital Expense* for a Medically Necessary Hospital Admission, will be determined as described in the subsection entitled "**BENEFITS FOR INPATIENT HOSPITAL EXPENSE**" in this "**MEDICAL BENEFITS PROVIDED**" Section of this Benefit Booklet.

12. *Benefits for Organ and Tissue Transplants*

Subject to the conditions described below, benefits for covered services and supplies provided to a Participant (donor and/or recipient) by a Hospital, Physician, or Other

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Provider related to an organ or tissue transplant will be determined as follows, but only if:

- The transplant procedure is not Experimental/Investigational in nature;
- Donated human organs or tissue are used;
- The recipient is a Participant under the Plan (benefits are also available to the donor who is a Participant under the Plan);
- The transplant procedure is preauthorized as provided below;
- The Participant meets all of the criteria established by the Claims Administrator; and
- The Participant meets all of the protocols established by the Hospital in which the transplant is performed.

Covered services and supplies "related to" an organ or tissue transplant include, but are not limited to, x-rays, laboratory, chemotherapy, radiation therapy, prescription drugs, and complications arising from such transplant.

Benefits are available and will be determined on the same basis as any other sickness when the transplant procedure is for the following:

- Liver;
- Heart;
- Heart - Lung (heart and one lung or heart and both lungs);
- Kidney;
- Cornea;
- Lung; and
- Bone Marrow.

Covered services and supplies include services and supplies provided for the:

- Evaluation of organs or tissues including, but not limited to, the determination of tissue matches;
- Removal of organs or tissues from deceased donors; and
- Transportation and storage of donated organs or tissues.

No benefits are available for a Participant for the following services or supplies:

- Living and/or travel expenses of the live donor or recipient;
- Donor search and acceptability testing of potential living donors;
- Expenses related to maintenance of life for purposes of organ or tissue donation; or
- Purchase of the organ or tissue.

Preauthorization is required for any organ or tissue transplant and is the process by which the Medical Necessity of the transplant and the length of stay of the admission is approved or denied. Preauthorization does not guarantee payment of a claim but does ensure that payment for the covered room and board charges for the preauthorized length of stay will not be denied on the basis of Medical Necessity.

At the time of preauthorization, the Claims Administrator will assign a length-of-stay for the admission. Upon request, the length-of-stay may be extended if the Claims Administrator determines that an extension is Medically Necessary.

No benefits are available for any organ or tissue transplant procedure (or the services performed in preparation for, or in conjunction with, such procedure) which the

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Claims Administrator considers to be Experimental/Investigational.

Coverage for travel related benefits for organ transplants must comply with certain IRS guidelines. Pursuant to these guidelines, there is a \$50 per day/per person limit on lodging and meals will not be covered unless the transplant is provided in a Hospital or similar facility.

13. *Benefits for Detection and Prevention of Osteoporosis*

If a Participant is a *Qualified Individual*, benefits will be determined on the same basis as any other sickness, except to the extent covered as preventive care, for medically accepted bone mass measurement for the detection of low bone mass and to determine a Participant's risk of osteoporosis and fractures associated with osteoporosis.

Qualified Individual means:

- A postmenopausal woman not receiving estrogen replacement therapy;
- An individual with:
 - Vertebral abnormalities;
 - Primary hyperparathyroidism; or
 - A history of bone fractures; or
- An individual who is:
 - Receiving long-term glucocorticoid therapy; or
 - Being monitored to assess the response to or efficacy of an approved osteoporosis drug therapy.

14. *Benefits for Certain Tests for Detection of Prostate Cancer*

If a male Participant incurs *Medical-Surgical Expense* for diagnostic medical procedures incurred in conducting an annual medically recognized diagnostic examination for the detection of prostate cancer, benefits will be provided only for a:

- Physical examination for the detection of prostate cancer; and
- Prostate-specific antigen test used for the detection of prostate cancer for each male under the Plan.

15. *Benefits for Speech and Hearing Services*

Benefits are available for the services of a Physician or Professional Other Provider to restore loss of or correct an impaired speech or hearing function. Benefits for Eligible or Covered Expenses incurred for hearing aids is limited to two hearing aids per thirty-six (36) month period.

16. *Benefits for Treatment of Acquired Brain Injury*

Benefits for Eligible or Covered Expenses incurred for Medically Necessary treatment of an acquired brain injury will be determined on the same basis as treatment for any other physical condition.

Eligible or Covered Expenses include the following services as a result of and related to an acquired brain injury:

- Cognitive rehabilitation therapy;
- Cognitive communication therapy;
- Neurocognitive therapy and rehabilitation;
- Neurobehavioral, neurophysiological, neuro-psychological, and psycho-physiological testing or treatment;
- Neurofeedback therapy;
- Remediation;
- Post-acute transition services; and
- Community reintegration services.

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17. *Benefits for Tests for Detection of Colorectal Cancer*

Except to the extent covered as preventive care, benefits for *Medical-Surgical Expense* incurred for a diagnostic, medically recognized screening examination for the detection of colorectal cancer, including:

- A fecal occult blood test performed annually and a flexible sigmoidoscopy performed every five years; or
- A colonoscopy.

Notwithstanding the foregoing, preventive and diagnostic colonoscopies will be covered at 100% under the EPO and PPO benefit options.

18. *Benefits for Treatment of Diabetes*

Benefits are available and will be determined on the same basis as any other sickness for those Medically Necessary items for *Diabetes Equipment* and *Diabetes Supplies* (for which a Physician or Professional Other Provider has written an order) and *Diabetic Management Services/Diabetes Self-Management Training*. Such items, when obtained for a *Qualified Participant*, shall include but not be limited to the following:

a. *Diabetes Equipment*

- (1) Blood glucose monitors (including noninvasive glucose monitors and monitors designed to be used by blind individuals);
- (2) Insulin pumps (both external and implantable) and associated appurtenances, which include:
 - Insulin infusion devices;
 - Batteries;
 - Skin preparation items;
 - Adhesive supplies;
 - Infusion sets;
 - Infusion cartridges;

- Durable and disposable devices to assist in the injection of insulin; and
- Other required disposable supplies;

(3) Insulin infusion devices; and

(4) Podiatric appliances, including up to two pairs of therapeutic footwear per Calendar Year, for the prevention of complications associated with diabetes.

b. *Diabetes Supplies*

(1) Test strips for blood glucose monitors;

(2) Visual reading and urine test strips and tablets for glucose, ketones and protein;

(3) Lancets and lancet devices;

(4) Insulin and insulin analog preparations;

(5) Injection aids, including devices used to assist with insulin injection and needleless systems;

(6) Biohazard disposable containers;

(7) Insulin syringes;

(8) Prescriptive and non-prescriptive oral agents for controlling blood sugar levels; and

(9) Glucagon emergency kits.

NOTE: *Insulin and insulin analog preparations, insulin syringes necessary for self-administration, prescriptive and non-prescriptive oral agents will be covered under the Prescription Drug Program.*

Repairs and necessary maintenance of insulin pumps not otherwise provided for under the manufacturer's warranty or purchase agreement, rental fees for pumps during the

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repair and necessary maintenance of insulin pumps, neither of which shall exceed the purchase price of a similar replacement pump.

As new or improved treatment and monitoring equipment or supplies become available and are approved by the U. S. Food and Drug Administration (FDA), such equipment or supplies may be covered if determined to be Medically Necessary and appropriate by the treating Physician or Professional Other Provider who issues the written order for the supplies or equipment.

- c. *Medical-Surgical Expense* provided for the nutritional, educational, and psychosocial treatment of the *Qualified Participant*. Such *Diabetic Management Services/Diabetes Self-Management Training* for which a Physician or Professional Other Provider has written an order to the Participant or caretaker of the Participant are limited to the following when rendered by or under the direction of a Physician.

Initial and follow-up instruction concerning:

- (1) The physical cause and process of diabetes;
- (2) Nutrition, exercise, medications, monitoring of laboratory values and the interaction of these in the effective self-management of diabetes;
- (3) Prevention and treatment of special health problems for the diabetic patient;
- (4) Adjustment to lifestyle modifications; and
- (5) Family involvement in the care and treatment of the diabetic patient. The family will be included in certain sessions of instruction for the patient.

Diabetes Self-Management Training for the *Qualified Participant* will include the development of an individualized management plan that is created for and in collaboration with the *Qualified Participant* (and/or his or her family or caretaker) to understand the care and management of diabetes, including nutritional counseling and proper use of *Diabetes Equipment* and *Diabetes Supplies*.

A *Qualified Participant* means an individual eligible for coverage under this Plan who has been diagnosed with (a) insulin dependent or non-insulin dependent diabetes, (b) elevated blood glucose levels induced by pregnancy, or (c) another medical condition associated with elevated blood glucose levels.

19. Benefits for Early Detection of Cardiovascular Disease

Benefits will be determined on the same basis as any other sickness for a *Medical-Surgical Expense* incurred for one of the following Medically Necessary noninvasive screening tests for atherosclerosis and abnormal artery structure and function:

- Computed tomography (CT) scanning measuring coronary artery calcifications; or
- Ultrasonography measuring carotid intima-media thickness and plaque.

This benefit is available to each Participant who is either (i) a male older than forty-five (45) years of age and younger than seventy-six (76) years of age, or (ii) a female older than fifty-five (55) years of age and younger than seventy-six (76) years of age. The Participant must be diabetic or have a risk of developing coronary heart disease based on a score derived using the Framingham Heart Study coronary prediction algorithm that is intermediate or higher.

MEDICAL BENEFITS PROVIDED

20. *Benefits for Autism Spectrum Disorder*

Benefits will be determined on the same basis as any other sickness for a *Medical-Surgical Expense* incurred for generally recognized services prescribed in relation to Autism Spectrum Disorder by the Participant's Physician or qualifying behavioral health practitioner in a treatment plan recommended by such Physician or behavioral health practitioner. For purposes of this provision, generally recognized services may include services such as:

- Evaluation and assessment services;
- Applied behavioral analysis;
- Behavioral training and behavior management;
- Speech therapy;
- Occupational therapy;
- Physical therapy; or
- Medications or nutritional supplements used to address symptoms of Autism Spectrum Disorder.

Employee Assistance Program

The Plan Administrator has contracted with Magellan to coordinate care for personal problems under the Employee Assistance Program (EAP). Magellan works to ensure treatment is provided by qualified providers at the proper level of care. By doing so, Magellan helps to keep out-of-pocket expenses as low as possible. Magellan contracts with licensed counselors, certified social workers, clinical psychologists, psychiatrists, and psychiatric facilities.

Employee Assistance Program Benefits

EAP is a benefit offered to employees and their dependents to help them address personal problems.

During your assessment visit, the counselor will try to determine the underlying reasons for your problem and develop a treatment plan. If the

problem cannot be adequately resolved with the additional EAP visits, the EAP counselor may recommend other qualified specialists to help you. You are allowed up to six (6) visits per Calendar Year when you contact Magellan. Depending on your needs, you may be referred to the mental health network prior to the completion of six visits. Therefore, when you need more assistance than is available through the EAP, your mental health benefits are there to help resolve Medically Necessary, longer-term chronic or acute mental health or chemical dependency problems.

If you or a dependent has a psychiatric problem, you can call Magellan at the number listed on your ID card. Magellan is available to take calls 24 hours a day.

If children under age 18 call Magellan, the procedures involved in accessing a counselor will be explained. However, without a signed release of parental consent, Magellan will not discuss educational needs or enter into any problem resolution. Magellan will, however, give children suggestions on how to approach their parents and encourage them to do so.

Magellan's telephone is answered by trained intake specialists under the direction of a full-time psychiatric medical director.

These specialists will listen to your problem and ask a few questions so they can match you with an EAP counselor. Then they will give you all the information you need to discuss your situation in person. If your symptoms require Hospitalization, Magellan will arrange for an emergency evaluation or Hospital Admission.

By providing prepaid professional assessment and short-term counseling, the EAP helps address almost any type of crisis or concern, including:

Personal Problems	Emotional Problems
Depression	Aging
Family	Terminal Illness
Children	Legal
Adolescent	Persistent Anxiety,

MEDICAL BENEFITS PROVIDED

Emotional/Drug Abuse	Stress, Worries or Fears
Alcohol	Marriage/Divorce
Drugs	Premarital
Codependency	Disabilities in Children
Sexual Addiction	Work-related Problems
Eating Disorders	Gambling
Bed-wetting	Learning Disabilities
Loneliness	Budget/Credit
Sleep Problems	Smoking/Nicotine
Rape or Battered Spouse	Grief/Loss

Confidentiality

Magellan's services are completely confidential. Magellan is bound by the same laws of confidentiality as physicians.

Cost of EAP

Atmos Energy pays the full cost of the EAP as a benefit to you; therefore, there is no charge to you for EAP evaluation, and up to six counseling visits with a Magellan EAP counselor.

MEDICAL LIMITATIONS AND EXCLUSIONS

WHAT IS NOT COVERED UNDER THE MEDICAL BENEFIT

The Plan does not provide medical benefits for any of the treatments, services or supplies described below. However, some of the exclusions described below may be covered as a prescription drug benefit available under the Plan.

1. Any services or supplies which are not Medically Necessary and essential to the diagnosis or direct care and treatment of a sickness, injury, condition, disease, or bodily malfunction; or any Experimental/ Investigational services and supplies.
2. Any portion of a charge for a service or supply that is in excess of the Allowable Amount as determined by the Claims Administrator.
3. Any services or supplies provided in connection with an occupational sickness or an injury sustained in the scope of and in the course of any employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
4. Any services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or any laws, regulations or established procedures of any county or municipality; provided, however, that this exclusion shall not be applicable to any coverage held by the Participant for Hospitalization and/or medical-surgical expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.
5. Any services or supplies provided for reduction mammoplasty, except when Medically Necessary.
6. Any services or supplies for which a Participant is not required to make payment or for which a Participant would have no legal obligation to pay in the absence of this or any similar coverage, except services or supplies for treatment of mental illness or mental retardation provided by a tax supported institution.
7. Any services or supplies provided by a person who is related to the Participant by blood or marriage.
8. Any services or supplies provided for injuries sustained:
 - As a result of war, declared or undeclared, or any act of war; or
 - While on active or reserve duty in the armed forces of any country or international authority.
9. Any charges:
 - Resulting from the failure to keep a scheduled visit with a Physician or Professional Other Provider;
 - For completion of any insurance forms; or
 - For acquisition of medical records.
10. Room and board charges incurred during a Hospital Admission for diagnostic or evaluation procedures unless the tests could not have been performed on an outpatient basis without adversely affecting the Participant's physical condition or the quality of medical care provided.
11. Any services or supplies provided before the patient is covered as a Participant hereunder or any services or supplies provided after the termination of the Participant's coverage.

MEDICAL LIMITATIONS AND EXCLUSIONS

12. Any services or supplies provided for Dietary and Nutritional Services, except as may be provided under the Plan for:
 - Preventive care;
 - An inpatient nutritional assessment program provided in and by a Hospital and approved by the Claims Administrator; or
 - Benefits for Treatment of Diabetes as described in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
13. Any services or supplies provided for Custodial Care.
14. Any services or supplies provided for orthognathic surgery except when medically necessary after the Participant’s 19th birthday. Orthognathic surgery includes, but is not limited to, correction of congenital, developmental or acquired maxillofacial skeletal deformities of the mandible and maxilla.
15. Any items of Medical-Surgical Expense incurred for dental care and treatments, dental surgery, or dental appliances, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
16. Any services or supplies provided for Cosmetic, Reconstructive, or Plastic Surgery, except as provided for in the subsection entitled **“OTHER BENEFIT PROVISIONS”** in the **“MEDICAL BENEFITS PROVIDED”** Section of this Benefit Booklet.
17. Any services or supplies provided for:
 - Treatment of myopia and other errors of refraction, including refractive surgery;
 - Orthoptics or visual training;
 - Eyeglasses or contact lenses, provided that intraocular lenses shall be specific exceptions to this exclusion; or
 - Examinations for the prescription or fitting of eyeglasses or contact lenses.
18. Except as specifically included as an Eligible or Covered Expense, any Medical Social Services; any outpatient family counseling and/or therapy, bereavement counseling, vocational counseling, or Marriage and Family Therapy and/or counseling.
19. Any occupational therapy services which do not consist of traditional physical therapy modalities and which are not part of an active multi-disciplinary physical rehabilitation program designed to restore lost or impaired body function.
20. Travel, whether or not recommended by a Physician or Professional Other Provider, except for local ground ambulance service or air ambulance service otherwise covered under the Plan, except treatment as determined Medically Necessary by the Claims Administrator’s case management.
21. Any services or supplies provided for reduction of obesity or weight, including surgical procedures, even if the Participant has other health conditions which might be helped by a reduction of obesity or weight, except:
 - As determined Medically Necessary; or
 - Obesity counseling covered under the Plan as preventive care.
22. Any services or supplies provided primarily for:

MEDICAL LIMITATIONS AND EXCLUSIONS

- Environmental Sensitivity;
 - Clinical Ecology or any similar treatment not recognized as safe and effective by the American Academy of Allergists and Immunologists; or
 - Inpatient allergy testing or treatment.
23. Any services or supplies provided as, or in conjunction with, chelation therapy, except for treatment of acute metal poisoning.
24. Any services or supplies provided for, in preparation for, or in conjunction with:
- Sterilization reversal (male or female);
 - Gender transition or Gender identity services for Plan participants who have not attained 18 years of age;
 - Gender transition or Gender identity services that are not Medically Necessary for Plan participants of any age;
 - Sexual dysfunction;
 - In vitro fertilization; or
 - Promotion of fertility through extra-coital reproductive technologies including, but not limited to, artificial insemination, intrauterine insemination, super ovulation uterine capacitation enhancement, direct-intraperitoneal insemination, trans-uterine tubal insemination, gamete intrafallopian transfer, pronuclear oocyte stage transfer, zygote intrafallopian transfer, and tubal embryo transfer.
25. Any services or supplies for routine foot care, such as:
- The cutting or removal of corns or callouses, the trimming of nails (including mycotic nails) and other hygienic and preventive care maintenance in the realm of self-care, such as cleaning and soaking the feet, the use of skin creams to maintain skin tone of both ambulatory or bedfast patients;
 - Any services performed in the absence of localized illness, injury, or symptoms involving the foot;
 - Any treatment of a fungal (mycotic) infection of the toenail in the absence of:
 - (1) Clinical evidence of mycosis of the toenail;
 - (2) Compelling medical evidence that documents the patient either:
 - (a) Has a marked limitation of ambulation requiring active treatment of the foot; or
 - (b) In the case of a nonambulatory patient, has a condition that is likely to result in significant medical complications in the absence of such treatment; and
 - Excision of a nail without using an injectable or general anesthetic.
26. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations; any Retin-A or pharmacologically similar topical drugs.
27. Any smoking cessation products available without a prescription, including, but not limited to, nicotine gum and nicotine patches above the limits described in the “**MEDICAL BENEFITS PROVIDED**” Section of this Booklet.
28. Any services or supplies not specifically defined as Eligible or Covered Expenses in this Plan.

MEDICAL LIMITATIONS AND EXCLUSIONS

29. Any services or supplies provided for the following treatment modalities:

- Acupuncture;
- Video fluoroscopy;
- Intersegmental traction;
- Surface EMGs;
- Manipulation under anesthesia; and
- Muscle testing through computerized kinesiology machines such as Isostation, Digital Myograph and Dynatron.

30. Any benefits in excess of any specified maximums.

PRESCRIPTION DRUG PROGRAM

PRESCRIPTION DRUG BENEFITS

Benefits are payable for Covered Drugs under all plan options. Certain Covered Drugs require prior authorization by a pharmacist or Physician from the Claims Administrator or its designee.

The eligible employee or covered dependent must be covered under this Prescription Drug Benefit when the prescription is filled.

Prescription drugs are covered through Prime Therapeutics.

HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

Notwithstanding anything herein to the contrary, Participants enrolled in the High Deductible Medical Benefit Option will be responsible for paying 100% of the cost of Prescription Drugs (other than toward preventative maintenance Prescription Drugs). Amounts paid for Prescription Drugs will count toward the Participant's Deductible and Out-of-Pocket Maximum. Preventive maintenance Prescription Drugs (as determined by the Claims Administrator) will be covered the same as Prescription Drugs available under the other Medical Benefit Options. Amounts a Participant pays toward preventative maintenance Prescription Drugs shall count toward the Out-of-Pocket Maximum. Once the Out-of-Pocket Maximum has been met, both preventative maintenance Prescription Drugs and non-preventative maintenance Prescription Drugs shall be covered at 100%.

MEDICAL BENEFIT OPTION OTHER THAN THE HIGH DEDUCTIBLE MEDICAL BENEFIT OPTION

How Co-payment Amounts Apply

Retail Pharmacy: 25% Co-payment for all medical plans for a *30-Day Supply* of Generic and Preferred Brand Name Prescription Drugs

and 35% Co-payment for all medical plans for a *30-Day Supply* of Non-Preferred Brand Name Prescription Drugs.

Mail Service Pharmacy: 25% Co-payment for all medical plans for a *90-Day Supply* of Generic and Preferred Brand Name Prescription Drugs and 35% Co-payment for all medical plans for a *90-Day Supply* of Non-Preferred Brand Name Prescription Drugs.

Per-Prescription Minimum and Maximum Co-payment Amounts

There is a Per-Prescription Maximum Co-payment Amount imposed on each Covered Drug. Furthermore, for Preferred Brand Name Prescription Drugs and Non-Preferred Brand Name Prescription Drugs there is also a Per-Prescription Minimum Co-payment Amount imposed. The applicable Per-Prescription Minimum and Maximum Co-payments are specified in the Schedule of Coverage at the beginning of this Booklet.

Network Pharmacy

When a Network Pharmacy is used, you pay the Co-payment up to the Per-Prescription Maximum Co-payment Amount for the type of drug, as set forth in the applicable chart (i.e., 30 day or 90 Day Supply).

For example, if a covered person orders a 30 Day Supply of a Preferred Brand Name Covered Drug which costs \$100, since the 25% Co-payment (\$25) is less than the Per-Prescription Maximum Co-payment Amount (\$75), the covered person pays the \$25 Co-payment. On the other hand, if the cost of the Preferred Brand Name Covered Drug had been \$320, the 25% Co-payment (\$80) is more than the Per-Prescription Maximum Co-payment Amount, so the covered person would only have to pay \$75 (the amount of the Per-Prescription Maximum Co-payment Amount).

PRESCRIPTION DRUG PROGRAM

Out-of-Network Pharmacy

When an Out-of-Network Pharmacy is used, you must pay for the entire cost of each prescription at the time it is filled. Then you must submit a claim. Benefits are payable at the predominant contracted reimbursement rate (including any sales tax) for Network Pharmacies minus the applicable Co-payment amount.

Mail Service Network Pharmacy

If the Mail Service Pharmacy is used, the covered person must pay the Co-payment amount.

There is no coverage for prescription drugs dispensed by an Out-of-Network Mail Service Pharmacy.

Supply Limits

Retail Pharmacy

If the prescription drug is dispensed by a retail Pharmacy, the following limits apply:

- Up to a 30 Day Supply of a prescription drug, unless adjusted based on the drug manufacturer's packaging size. Some products may be subject to additional supply limits adopted by the Claims Administrator. A list of current additional supply limits may be obtained from the Claims Administrator.
- A one cycle supply of an oral contraceptive. Up to three cycles can be purchased at one time if a Co-payment (if not a Generic Covered Drug) is paid for each cycle supplied.

Mail Service Pharmacy

If the prescription drug is dispensed by the Mail Service Pharmacy, the supply limit is up to a 90 Day Supply of a prescription drug, unless adjusted based on the drug manufacturers packaging size or any additional supply limits adopted by the Claims Administrator. A list of current supply limits may be obtained from the Claims Administrator.

How The Prescription Drug Program Works

When you need a Prescription Order filled, you can elect to go to a Participating Pharmacy or a Non-Participating Pharmacy or use the Mail Service Prescription Drug Program.

Participating Pharmacy

When you go to a Participating Pharmacy:

- Present your Identification Card to the pharmacist along with your Prescription Order;
- Provide the pharmacist with the birth date and relationship of the patient;
- Sign the insurance claim log; and
- Pay the appropriate Co-payment for each Covered Drug filled or refilled.

The Participating Pharmacy will take care of the rest.

Participating Pharmacies have agreed not to bill you for any Covered Drug expenses in excess of:

- The appropriate Co-payment amounts; and
- Any pricing differences that may apply.

If you are unsure whether a Pharmacy is a Participating Pharmacy, you may contact the

PRESCRIPTION DRUG PROGRAM

Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card. **You must present your Identification Card to your Participating Pharmacy in order to receive full Plan benefits.**

Non-Participating Pharmacy

If you have a Prescription Order filled at a Non-Participating Pharmacy, you must pay the Pharmacy the full amount of its bill and submit to the Claims Administrator a claim form and itemized receipt verifying that the prescription was filled. The Plan will reimburse you for Covered Drugs equal to:

- 80% of the Allowable Amount;
- Less any applicable Pharmacy Deductible;
- Less the appropriate Co-payment amount; and
- Less any pricing differences that may apply.

Mail Service Prescription Drug Program

Your Employer has chosen to provide a Mail Service Prescription Program to you and your covered dependents. Any pricing differences, as explained in the subsection "**How Co-Payment Amounts Apply**" in this "**PRESCRIPTION DRUG PROGRAM**" Section will also apply.

When you mail your Prescription Orders to the address provided on the *Mail Service Prescription Drug Program Claim Form*, you must send in your payment. If you need assistance in determining the amount of your payment, you may either contact the Customer Service Helpline for assistance or send the amount of payment you determine will be needed.

If you send an incorrect payment amount for the Covered Drug dispensed, you will: (a) receive a credit if the payment is too much; or (b) be

billed for the appropriate amount if it is not enough.

YOUR IDENTIFICATION CARD

The Identification Card you received is the key to your use of the Plan. It tells Participating Pharmacies that you are entitled to prescription drug benefits under the Prescription Drug Program. Participating Pharmacies are not permitted to file claims with the Claims Administrator unless you present the Identification Card with your Prescription Order.

You may print a temporary Identification Card as soon as your coverage is effective. To print an Identification Card, go to www.BCBSTX.com, and follow the instructions for logging in.

Note: If you do not have your Identification Card, you must pay your Participating Pharmacy directly for your prescription charges. You must then file a claim with the Claims Administrator. You will then be reimbursed for your payments less the appropriate Co-payment amount, and any applicable pricing difference.

Please remember that any time a change in your family takes place it may be necessary for a new Identification Card to be issued to you. (Refer to the subsections entitled "**CHANGE OF ELECTION**" and "**HOW TO ENROLL**" in the "**ELIGIBILITY AND PARTICIPATION**" Section of this Benefit Booklet for additional instructions when changes are made). Upon receipt of the change information, the Claims Administrator will issue a new Identification Card.

PRESCRIPTION DRUG PROGRAM

Unauthorized, Fraudulent, Improper, or Abusive Use of Identification Cards

The unauthorized, fraudulent, improper, or abusive use of Identification Cards issued to you and your covered family members will include, but not be limited to, the following actions, when intentional:

- Use of the Identification Card prior to your Effective Date;
- Use of the Identification Card after your date of termination of coverage under the Plan;
- Obtaining prescription drugs or other benefits for persons not covered under the Plan;
- Obtaining prescription drugs or other benefits which are not covered under the Plan;
- Obtaining Covered Drugs for resale or for use by any person other than the person for whom the Prescription Order is written, even though the person is otherwise covered under the Plan;
- Obtaining Covered Drugs without a Prescription Order or through the use of a forged or altered Prescription Order;
- Obtaining quantities of prescription drugs in excess of Medically Necessary or prudent standards of use or in circumvention of the quantity limitations of the Plan;
- Obtaining prescription drugs using Prescription Orders for the same drugs from multiple Providers; and
- Obtaining prescription drugs from multiple Pharmacies through use of the same Prescription Order.

The fraudulent or intentionally unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Denial of benefits;
- Cancellation of coverage under the Plan for all Participants under your coverage;
- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made;
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage; and
- Notice to proper authorities of potential violations of law or professional ethics.

Other unauthorized, improper, or abusive use of Identification Cards by any Participant can result in, but is not limited to, the following sanctions being applied to all Participants covered under your coverage:

- Limitation on the use of Identification Card to one designated Participating Pharmacy of your choice;
- Recoupment from you or any of your covered family members of any benefit payments made; and
- Pre-approval of drug purchases for all Participants receiving benefits under your coverage.

PRESCRIPTION DRUG PROGRAM

WHAT THE PRESCRIPTION DRUG PROGRAM COVERS

The Plan will provide benefits for those Covered Drugs prescribed for your use by your Provider which require a valid Prescription Order before they can be sold to you, and which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription." These drugs are commonly called Legend Drugs. As new drugs are approved by the Food and Drug Administration (FDA), such drugs, unless the intended use is specifically excluded under the Plan, are eligible for benefits. Notwithstanding the foregoing, subject to applicable supply limitations, the Plan covers over-the-counter contraceptives and tobacco cessation medications, provided that they are prescribed by your Provider.

Generic Covered Drugs

You are encouraged to select Generic Covered Drugs when your prescribing Provider and pharmacist feel it is safe to do so and where state or federal laws permit.

Injectable Drugs

Injectable drugs for subcutaneous self-administration are also covered under the Plan. You are responsible for any Co-payment amounts, and pricing differences that may apply. Injectable drugs include, but are not limited to, insulin and Imitrex.

The Day Supply of disposable syringes and needles you will need for self-administered injections will be limited on each occasion dispensed to amounts appropriate to the dosage amounts of covered injectable drugs actually prescribed and dispensed, but cannot exceed 100 syringes and needles per Prescription Order in a 30-day period.

Tobacco Cessation Medications

The Plan covers without cost-sharing:

- Screening for tobacco use; and
- For those who use tobacco products, at least two tobacco cessation attempts per year. For this purpose, covering a cessation attempt includes coverage for:
 - Four tobacco cessation counseling sessions of at least 10 minutes each (including telephone counseling, group counseling and individual counseling) without prior authorization; and
 - All Food and Drug Administration (FDA)-approved tobacco cessation medications (including both prescription and over-the-counter medications) for a 90-day treatment regimen when prescribed by a health care provider without prior authorization.

Prescribed Contraception

The Plan covers prescribed contraceptive methods and counseling without cost-sharing. No cost sharing (including Co-Payment) for all medical plans for a 30-Day or 90-Day Supply of Generic Covered Drugs that are prescribed contraceptive methods. The Plan will cover Brand Name Drugs without cost sharing if a Generic Covered Drug is unavailable or the Participant's physician determines the Generic Covered Drug is not safe and effective for the Participant.

Amount of Your Payment

The amount of your payment under the Plan depends on whether:

- The Prescription Order is filled at a Participating Pharmacy, through the Mail Service Prescription Drug Program, or at a Non-Participating Pharmacy; and
- A Generic Covered Drug, a Preferred Brand

PRESCRIPTION DRUG PROGRAM

Name Drug or Brand Name Covered Drug is dispensed.

If the Allowable Amount of the prescription drug is less than the Co-payment amount, the Participant will pay the lower cost.

LIMITATIONS ON QUANTITIES DISPENSED

Benefits for Covered Drugs obtained from a Participating Pharmacy or a Non-Participating Pharmacy are provided for up to a maximum 30-Day Supply. Benefits for Covered Drugs obtained from the Mail Service Prescription Drug Program are provided for up to a maximum of a 90-Day Supply.

If a Prescription Order is written for a certain quantity of medication to be taken in a time period directed by a Physician, the Prescription Order will only be covered for a clinically appropriate pre-determined quantity of medication for the specified amount of time. To determine if a specific drug is subject to this limitation, contact the Customer Service Helpline telephone number shown in this Benefit Booklet or on your Identification Card.

Payment for benefits covered under this Plan **may be denied** if drugs are dispensed or delivered in a manner intended to change, or having the effect of changing or circumventing, the 90-day maximum Day Supply limitation. (Refer to the subparagraph entitled **“Unauthorized, Fraudulent, Improper or Abusive Use of Identification Cards”** in this **“PRESCRIPTION DRUG PROGRAM”** Section of the Benefit Booklet for additional information).

PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

WHAT IS NOT COVERED UNDER THE PRESCRIPTION DRUG PROGRAM

The benefits of the Prescription Drug Program are not available for (note certain prescription and nonprescription drugs and devices, such as contraception and tobacco cessation, may be covered under the Medical Program Options):

1. Drugs which do not by law require a Prescription Order from a Provider (except injectable insulin and insulin pens); and drugs or covered devices for which no valid Prescription Order is obtained.
2. Devices or durable medical equipment of any type (even though such devices may require a Prescription Order), such as, but not limited to, contraceptive devices, therapeutic devices, artificial appliances, or similar devices (except disposable hypodermic needles and syringes for self-administered injections).
3. Administration or injection of any drugs.
4. Vitamins (except those vitamins which by law require a Prescription Order and for which there is no non-prescription alternative).
5. Drugs dispensed in a Physician's office or during confinement while a patient in a Hospital, or other acute care institution or facility, including take-home drugs; and drugs dispensed by a nursing home or custodial or chronic care institution or facility.
6. Covered Drugs, devices, or other Pharmacy services or supplies provided or available in connection with an occupational sickness or an injury sustained in the scope of and in the course of employment whether or not benefits are, or could upon proper claim be, provided under the Workers' Compensation law.
7. Covered Drugs, devices, or other Pharmacy services or supplies for which benefits are, or could upon proper claim be, provided under any present or future laws enacted by the Legislature of any state, or by the Congress of the United States, or the laws, regulations or established procedures of any county or municipality, except any program which is a state plan for medical assistance (Medicaid), or any prescription drug which may be properly obtained without charge under local, state, or federal programs, unless such exclusion is expressly prohibited by law.
8. Any special services provided by the Pharmacy, including but not limited to, counseling and delivery.
9. Drugs for which the Pharmacy's usual and customary charge to the general public is less than or equal to the Participant's cost share determined under this Plan.
10. Any prescription antiseptic or fluoride mouthwashes, mouth rinses, or topical oral solutions or preparations.
11. Drugs required by law to be labeled: "Caution - Limited by Federal Law to Investigational Use," or experimental drugs, even though a charge is made for the drugs.

PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS

12. Drugs dispensed in quantities in excess of the Day Supply amounts stipulated in the subsection entitled "**LIMITATIONS ON QUANTITIES DISPENSED**" in the "**PRESCRIPTION DRUG PROGRAM**" Section of this Benefit Booklet.
 13. Certain Covered Drugs exceeding the clinically appropriate predetermined quantity, or refills of any prescriptions in excess of the number of refills specified by the Physician or by law, or any drugs or medicines dispensed more than one year following the Prescription Order date.
 14. Legend Drugs which are not approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose or when used for a purpose other than the purpose for which the FDA approval is given, except as required by law or regulation.
 15. Fluids, solutions, nutrients, or medications (including all additives and chemotherapy) used or intended to be used by intravenous or gastrointestinal (enteral) infusion or by intravenous, intramuscular (in the muscle), intrathecal (in the spine), or intraarticular (in the joint) injection in the home setting. This exception does not apply to dietary formula necessary for the treatment of phenylketonuria (PKU) or other heritable diseases.
 16. Drugs prescribed and dispensed for the treatment of obesity or for use in any program of weight reduction, weight loss, or dietary control.
 17. Drugs for the use or intended use of which would be illegal, unethical, imprudent, abusive, not Medically Necessary, or otherwise improper.
 18. Drugs obtained by unauthorized, fraudulent, abusive, or improper use of the Identification Card.
 19. Drugs used or intended to be used in the treatment of a condition, sickness, disease, injury, or bodily malfunction which is not covered under your Employer's group health care plan, or for which benefits have been exhausted.
 20. Rogaine, minoxidil, or any other drugs, medications, solutions, or preparations used or intended for use in the treatment of hair loss, hair thinning, or any related condition, whether to facilitate or promote hair growth, to replace lost hair, or otherwise.
 21. Compounded drugs that do not meet the definition of Compound Drugs in this Benefit Booklet.
 22. Cosmetic drugs used primarily to enhance appearance, including, but not limited to, correction of skin wrinkles and skin aging.
 23. Prescription Orders for which there is an over-the-counter product available with the same active ingredient(s).
 24. Athletic performance enhancement drugs.
 25. Allergy serum and allergy testing materials.
 26. Injectable drugs, except those self-administered subcutaneously.
- Notwithstanding the foregoing, the exclusions described in this "**PRESCRIPTION DRUG LIMITATIONS AND EXCLUSIONS**" Section of the Benefit Booklet shall not apply to any coverage held by the Participant for prescription drug expenses which is written as a part of or in conjunction with any automobile casualty insurance policy.

DEFINITIONS

The definitions used in this Benefit Booklet apply to all Benefit Coverages unless otherwise indicated.

Accidental Injury means accidental bodily injury resulting, directly and independently of all other causes, in initial necessary care provided by a Physician or Professional Other Provider within 30 days after the occurrence.

Allowable Amount means the maximum amount determined by BCBSTX to be eligible for consideration of payment for a particular service, supply or procedure.

1. ***For Hospitals and Facility Other Providers, Physicians and Professional Other Providers Contracting with the Claims Administrator in Texas or any other Blue Cross and Blue Shield Plan*** - The Allowable Amount is based on the terms of the Provider contract and the payment methodology in effect on the date of service. The payment methodology used may include diagnosis-related groups (DRG), fee schedule, package pricing, global pricing, per diems, case-rates, discounts or other payment methodologies.
2. ***For procedures, services or supplies provided in Texas by Physicians and Professional Other Providers not contracting with the Claims Administrator*** - The Allowable Amount will be the lesser of the billed charge or the amount BCBSTX, the Claims Administrator, would have considered for payment for the same covered procedure, service, or supply if performed or provided by a Physician or Professional Other Provider with similar experience and/or skill.

If the Claims Administrator does not have sufficient data to calculate the Allowable Amount for a particular procedure, service or supply, the Claims Administrator will determine an Allowable Amount based on

the complexity of the procedure, service, or supply and any unusual circumstances or medical complications specifically brought to its attention, which require additional experience, skill and/or time.

3. ***For procedures, services or supplies performed outside of Texas by Physicians or Professional Other Providers not contracting with the Claims Administrator or any other Blue Cross and Blue Shield Plan*** - The Claims Administrator will establish an Allowable Amount using, Texas regional or state allowable amounts applicable to procedures, services, or supplies of Physicians or Professional Other Providers with similar skills and experience.
4. ***For multiple surgeries*** - The Allowable Amount for all surgical procedures performed on the same patient on the same day, will be the amount for the single procedure with the highest Allowable Amount *plus* one-half of the Allowable Amount *for each* of the other covered procedures performed.
5. ***For drugs administered by a Home Infusion Therapy Provider*** - The Allowable Amount will be the lesser of (1) the actual charge, or (2) the Average Wholesale Price (AWP) plus a predetermined percentage mark-up or mark-down from the AWP established by BCBSTX and updated on a periodic basis.
6. ***For procedures, services or supplies provided to Medicare recipients*** - The Allowable Amount will not exceed Medicare's limiting charge.
7. ***For Covered Drugs from a Participating Pharmacy or Mail Service Prescription Drug Program*** - The Allowable Amount is based on the provisions of the contract between BCBSTX and the Participating

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Pharmacy/Mail Service Pharmacy in effect on the date of service.

8. *For Covered Drugs from a Non-Participating Pharmacy* – The Allowable Amount is based on the amount BCBSTX would have considered for payment for the same Covered Drug received at a Participating Pharmacy.

Annual Enrollment Period means the period preceding the next Plan Anniversary Date during which employees and dependents may change their coverage.

Average Wholesale Price means any one of the recognized published averages of the prices charged by wholesalers in the United States for the drug products they sell to a Pharmacy.

Brand Name Covered Drug means a Covered Drug which is protected by trademark registration.

Calendar Year means the period commencing each January 1 and ending on the next succeeding December 31, inclusive.

Chemical Dependency means the abuse of or psychological or physical dependence on or addiction to alcohol or a controlled substance.

Chemical Dependency Treatment Center means a facility which provides a program for the treatment of chemical dependency pursuant to a written treatment plan approved and monitored by a Physician and which facility is also:

- Affiliated with a Hospital under a contractual agreement with an established system for patient referral;
- Accredited as such a facility by the Joint Commission on Accreditation of Hospitals;

- Licensed as a chemical dependency treatment program by the Texas Commission on Alcohol and Drug Abuse; or
- Licensed, certified, or approved as a chemical dependency treatment program or center by any other state agency having legal authority to so license, certify, or approve.

Any Chemical Dependency Treatment Center located outside the state of Texas shall be licensed, certified, or approved as a Chemical Dependency Treatment Center by the appropriate agency of the state in which it is located and be accredited as such an institution by the Joint Commission on Accreditation of Healthcare Organizations.

Chiropractic Services means any services or supplies provided by or under the direction of a Doctor of Chiropractic.

Claims Administrator means Blue Cross and Blue Shield of Texas (BCBSTX). BCBSTX, as part of its duties as Claims Administrator, may subcontract portions of its responsibilities. *Claims Administrator* may also mean any successor named by the Plan Administrator.

Clinical Ecology means the inpatient or outpatient diagnosis or treatment of allergic symptoms by:

- Cytotoxicity testing (testing the result of food or inhalant by whether or not it reduces or kills white blood cells);
- Urine auto injection (injecting one's own urine into the tissue of the body);
- Skin irritation by Rinkel method;
- Subcutaneous provocative and neutralization testing (injecting the patient with allergen); or

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- Sublingual provocative testing (droplets of allergenic extracts are placed in mouth).

Complications of Pregnancy means:

- Conditions (when the pregnancy is not terminated) whose diagnoses are distinct from pregnancy but are adversely affected by pregnancy or are caused by pregnancy, such as nephritis, nephrosis, cardiac decompensation, missed abortion, and similar medical and surgical conditions of comparable severity, but shall not include false labor, occasional spotting, Physician-prescribed rest during the period of pregnancy, morning sickness, hyperemesis gravidarum, pre-eclampsia, eclampsia, and similar conditions associated with the management of a difficult pregnancy not constituting a nosologically distinct complication of pregnancy.
- Termination of pregnancy by nonelective cesarean section, termination of ectopic pregnancy, and spontaneous termination of pregnancy occurring during a period of gestation in which a viable birth is not possible.

Compound Drugs means those drugs that meet the following requirements:

- The approved product must have an assigned National Drug Code (NDC);
- The drugs in the compounded product have to be Food and Drug Administration (FDA) approved; and
- The primary active ingredient is a Covered Drug under the Prescription Drug Program.

Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or

institution with which the Claims Administrator has executed a written contract for the provision of care, services, or supplies furnished within the scope of its license for benefits available under the Plan. A Contracting Facility shall also include a Hospital or Facility Other Provider located outside the State of Texas, and with which any other Blue Cross and Blue Shield Plan has executed such a written contract; provided, however, any such facility that fails to satisfy each and every requirement contained in the definition of such institution or facility as provided in the Plan shall be deemed a Non-Contracting Facility regardless of the existence of a written contract with another Blue Cross and Blue Shield Plan.

Co-payment or **Co-pay** means the dollar amount that a Participant must pay toward an Eligible or Covered Expense at the time the service or supply is requested and/or received before any other amount of the charge will be considered by the Plan for payment.

Co-Share Amount means the percentage of Eligible or Covered Expenses that must be paid by the Participant.

Cosmetic, Reconstructive, or Plastic Surgery means surgery that:

- Can be expected or is intended to improve the physical appearance of a Participant;
- Is performed for psychological purposes; or
- Restores form but does not correct or materially restore a bodily function.

Covered Drug means any Legend Drug or injectable insulin, including disposable syringes and needles needed for self-administration:

- Which is Medically Necessary or for prevention of pregnancy and ordered by

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a Provider naming a Participant as the recipient;

- For which a written or verbal Prescription Order is prepared by a Provider;
- For which a separate charge is customarily made;
- Which is not entirely consumed at the time and place that the Prescription Order is written;
- For which the U.S. Food and Drug Administration (FDA) has given approval for a particular use or purpose; and
- Which is dispensed by a Pharmacy and is received by the Participant while covered under the Plan, **except when** received from a Provider's office, or during confinement while a patient in a Hospital or other acute care institution or facility.

Covered Oral Surgery means maxillofacial surgical procedures limited to:

- Excision of nondental related neoplasms, including benign tumors and cysts and all malignant and premalignant lesions and growths;
- Incision and drainage of facial abscess;
- Surgical procedures involving salivary glands and ducts and nondental related procedures of the accessory sinuses; and
- Surgical and diagnostic treatment of conditions affecting the temporomandibular joint as a result of an accident, a trauma, a congenital defect, a developmental defect, or a pathology.

Crisis Stabilization Unit or Facility means an institution which is appropriately licensed and accredited as a Crisis Stabilization Unit or Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to persons who are demonstrating an acute demonstrable psychiatric crisis of moderate to severe proportions.

Custodial Care means care comprised of services and supplies, including room and board and other institutional services, provided to a Participant primarily to assist in activities of daily living and to maintain life and/or comfort with no reasonable expectation of cure or improvement of sickness or injury. *Custodial Care* is care which is not a necessary part of medical treatment for recovery, and shall include, but not be limited to, helping a Participant walk, bathe, dress, eat, prepare special diets, and take medication.

Day Supply means the number of units to be dispensed. The Claims Administrator has the right to determine the Day Supply at its sole discretion. A Day Supply of a given prescription drug is determined based on pertinent medical information and clinical efficacy and safety. Quantities of some drugs are restricted regardless of the quantity ordered by the Physician.

Deductible means the dollar amount of Eligible or Covered Expenses that must be incurred by a Participant before benefits under the Plan will be available.

Dietary and Nutritional Services means the education, counseling, or training of a Participant (including printed material) regarding:

- Diet;
- Regulation or management of diet; or
- The assessment or management of

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nutrition.

Durable Medical Equipment Provider means a Provider that provides therapeutic supplies and rehabilitative equipment and is accredited by the Joint Commission on Accreditation of Healthcare Organizations.

Effective Date means the date the coverage for a Participant actually begins. It may be different from the Eligibility Date.

Eligibility Date means the date the Participant satisfies the definition of either *employee* or *dependent* and is in a class eligible for coverage under the Plan as described in the subsections entitled “**ELIGIBILITY FOR EMPLOYEES**” and “**ELIGIBILITY FOR DEPENDENTS**” in the “**ELIGIBILITY AND PARTICIPATION**” Section of this Benefit Booklet.

Eligible or Covered Expenses means either *Inpatient Hospital Expense*, *Medical-Surgical Expense*, or *Extended Care Expense or a Covered Drug*, as specified in this Benefit Booklet, up to the Allowable Amount.

Emergency Care means health care services provided in a Hospital emergency facility (emergency room) or comparable facility to evaluate and stabilize medical conditions of a recent onset and severity, including but not limited to severe pain, that would lead a prudent lay person, possessing an average knowledge of medicine and health, to believe that the person’s condition, sickness, or injury is of such a nature that failure to get immediate care could result in:

- Placing the patient’s health in serious jeopardy;
- Serious impairment of bodily functions;
- Serious dysfunction of any bodily organ or part;
- Serious disfigurement; or

- In the case of a pregnant woman, serious jeopardy to the health of the fetus.

Employer means Atmos Energy Corporation.

Environmental Sensitivity means the inpatient or outpatient treatment of allergic symptoms by:

- Controlled environment;
- Sanitizing the surroundings, removal of toxic materials; or
- Use of special nonorganic, nonrepetitive diet techniques.

Experimental/Investigational means the use of any treatment, procedure, facility, equipment, drug, device, or supply not accepted as *standard medical treatment* of the condition being treated or any of such items requiring Federal or other governmental agency approval not granted at the time services were provided.

Approval by a Federal agency means that the treatment, procedure, facility, equipment, drug, or supply has been approved for the condition being treated and, in the case of a drug, in the dosage used on the patient.

As used herein, *medical treatment* includes medical, surgical, or dental treatment. *Standard medical treatment* means the services or supplies that are in general use in the medical community in the United States, and:

- Have been demonstrated in peer reviewed literature to have scientifically established medical value for curing or alleviating the condition being treated;
- Are appropriate for the Hospital or Facility Other Provider in which they were performed; and
- The Physician or Professional Other Provider has had the appropriate

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training and experience to provide the treatment or procedure.

The Claims Administrator for the Plan shall determine whether any treatment, procedure, facility, equipment, drug, device, or supply is Experimental/ Investigational, and will consider the guidelines and practices of Medicare, Medicaid or other government-financed programs in making its determination.

Although a Physician or Professional Other Provider may have prescribed treatment, and the services or supplies may have been provided as the treatment of last resort, such services, supplies, or treatment may still be considered to be Experimental/ Investigational within this definition. Except as provided in the subsection entitled “**CLINICAL TRIALS**,” treatment provided as part of a clinical trial or a research study is Experimental/ Investigational.

Extended Care Expense means the services and supplies provided by a Skilled Nursing Facility, a Home Health Agency, or a Hospice as described in the subsection entitled “**BENEFITS FOR EXTENDED CARE EXPENSE**” in the “**MEDICAL BENEFITS PROVIDED**” Section of this Benefit Booklet.

Generic Covered Drug means a Covered Drug pharmaceutically and therapeutically equivalent to the Brand Name Covered Drug prescribed, and which usually costs less than the Brand Name Covered Drug.

Home Health Agency means a business that provides Home Health Care and is licensed by the Department of Health. A Home Health Agency located in another state must be licensed, approved, or certified by the appropriate agency of the state in which it is located and be certified by Medicare as a supplier of Home Health Care.

Home Health Care means the health care services for which benefits are provided under

the Plan when such services are provided during a visit by a Home Health Agency to patients confined at home due to a sickness or injury requiring skilled health care services on an intermittent, part-time basis.

Home Infusion Therapy means the administration of fluids, nutrition or medication (including all additives and chemotherapy) by intravenous or gastrointestinal (enteral) infusion or by intravenous injection in the home setting. Home Infusion Therapy shall include:

- Drugs and IV solutions;
- Pharmacy compounding and dispensing services;
- All equipment and ancillary supplies necessitated by the defined therapy;
- Delivery services;
- Patient and family education; and
- Nursing services.

Over-the-counter products which do not require a Physician’s or Professional Other Provider’s prescription, including but not limited to standard nutritional formulations used for enteral nutrition therapy, are not included within this definition.

Home Infusion Therapy Provider means an entity that is duly licensed by the appropriate state agency to provide Home Infusion Therapy.

Hospice means a facility or agency primarily engaged in providing skilled nursing services and other therapeutic services for terminally ill patients and which is:

- Licensed in accordance with state law (where the state law provides for such licensing); and

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- Certified by Medicare as a supplier of Hospice Care.

Hospice Care means services for which benefits are provided under the Plan when provided by a Hospice to patients confined at home or in a Hospice facility due to a terminal sickness or terminal injury requiring skilled health care services.

Hospital means a short-term acute care facility which:

- Is duly licensed as a Hospital by the state in which it is located and meets the standards established for such licensing, and is either accredited by the Joint Commission on Accreditation of Healthcare Organizations or is certified as a Hospital provider under Medicare;
- Is primarily engaged in providing inpatient diagnostic and therapeutic services for the diagnosis, treatment, and care of injured and sick persons by or under the supervision of Physicians for compensation from its patients;
- Has organized departments of medicine and major surgery, either on its premises or in facilities available to the Hospital on a contractual prearranged basis, and maintains clinical records on all patients;
- Provides 24-hour nursing services by or under the supervision of a Registered Nurse;
- Has in effect a Hospital Utilization Review Plan; and
- Is not, other than incidentally, a Skilled Nursing Facility, nursing home, Custodial Care home, health resort, spa or sanitarium, place for rest, place for the aged, place for the treatment of Chemical Dependency, Hospice, or

place for the provision of rehabilitative care.

Hospital Admission means the period between the time of a Participant's entry into a Hospital or a Chemical Dependency Treatment Center as a *bed patient* and the time of discontinuance of bed-patient care or discharge by the admitting Physician or Professional Other Provider, whichever first occurs. The day of entry, but not the day of discharge or departure, shall be considered in determining the length of a Hospital Admission. If a Participant is admitted to and discharged from a Hospital within a 24-hour period but is confined as a bed patient in a bed accommodation during the period of time he is confined in the Hospital, the admission shall be considered a Hospital Admission by the Plan.

Bed patient means confinement in a bed accommodation of a Chemical Dependency Treatment Center on a 24-hour basis or in a bed accommodation located in a portion of a Hospital which is designed, staffed and operated to provide acute, short-term Hospital care on a 24-hour basis; the term does not include confinement in a portion of the Hospital (other than a Chemical Dependency Treatment Center) designed, staffed and operated to provide long-term institutional care on a residential basis.

Identification Card means the card issued to the employee by the Claims Administrator of the Plan indicating pertinent information applicable to his coverage.

Imaging Center means a Provider that can furnish technical or total services with respect to diagnostic imaging services and is licensed through the Texas State Radiation Control Agency.

Independent Laboratory means a Medicare certified laboratory that provides technical and professional anatomical and/or clinical laboratory services.

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In-Network (Network) Benefits means the benefits available under the Plan for services and supplies that are provided by or referred by a network Provider or referred through the Mental Health Helpline.

Inpatient Hospital Expense means charges incurred for the Medically Necessary items of service or supply listed below for the care of a Participant; provided that such items are:

- Furnished at the direction or prescription of a Physician or Professional Other Provider;
- Provided by a Hospital or a Chemical Dependency Treatment Center; and
- Furnished to and used by the Participant during a Hospital Admission.

An expense shall be deemed to have been incurred on the date of provision of the service for which the charge is made. *Inpatient Hospital Expense* shall include:

- Room accommodation charges. *If the Participant is in a private room, the amount of the room charge in excess of the Hospital's average semiprivate room charge is not an Eligible or Covered Expense.*
- All other usual Hospital services which are Medically Necessary and consistent with the condition of the Participant. *Personal items are not an Eligible or Covered Expense.*

Medically Necessary Mental Health Care or treatment of Serious Mental Illness in a Psychiatric Day Treatment Facility, a Crisis Stabilization Unit or Facility, or a Residential Treatment Center for Children and Adolescents, in lieu of Hospitalization, shall be *Inpatient Hospital Expense*.

Legend Drugs means drugs, biologicals, or compounded prescriptions which are required by law to have a label stating "Caution - Federal Law Prohibits Dispensing Without a Prescription," and which are approved by the U.S. Food and Drug Administration (FDA) for a particular use or purpose.

Marriage and Family Therapy means the provision of professional therapy services to individuals, families, or married couples, singly or in groups, and involves the professional application of family systems theories and techniques in the delivery of therapy services to those persons. The term includes the evaluation and remediation of cognitive, affective, behavioral, or relational dysfunction within the context of marriage or family systems.

Maternity Care means care and services provided for treatment of the condition of pregnancy, other than Complications of Pregnancy.

Medical Benefit Option shall mean the different benefit options available under the Plan. The Medical Benefit Options are the PPO, EPO, High Deductible and Out-of-Area Medical Benefit Options. Not all Medical Benefit Options are available to all Participants.

Medical Social Services means those social services relating to the treatment of a Participant's medical condition. Such services include, but are not limited to assessment of the:

- Social and emotional factors related to the Participant's sickness, need for care, response to treatment and adjustment to care; and
- Relationship of the Participant's medical and nursing requirements to the home situation, financial resources, and available community resources.

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Medical-Surgical Expense means the Allowable Amount incurred for the items of service or supply listed below for the care of a Participant, provided such items are:

- Furnished by or at the direction or prescription of a Physician or Professional Other Provider; and
- Not included as an item of *Inpatient Hospital Expense* or *Extended Care Expense* in the Plan.

A service or supply is furnished at the direction of a Physician or Professional Other Provider if the listed service or supply is:

- Provided by a person employed by the directing Physician or Professional Other Provider;
- Provided at the usual place of business of the directing Physician or Professional Other Provider; and
- Billed to the patient by the directing Physician or Professional Other Provider.

An expense shall have been incurred on the date of provision of the service for which the charge is made.

Medical-Surgical Expense shall include:

1. Services of Physicians or Professional Other Providers, and in case of a professional counselor or licensed marriage and family therapist, a professional recommendation has been obtained from the Physician;
2. Services of a certified registered nurse-anesthetist;
3. Physical Medicine Services;
4. Chiropractic Services, as shown on your Schedule of Coverage;

5. Diagnostic x-ray and laboratory procedures;
6. Radiation therapy;
7. Dietary formulas necessary for the treatment of phenylketonuria (PKU) or other heritable diseases;
8. Rental of durable medical equipment required for therapeutic use unless purchase of such equipment is required by the Plan.

The term "durable medical equipment" shall not include:

- Equipment primarily designed for alleviation of pain or provision of patient comfort; or
- Home air fluidized bed therapy.

Examples of non-covered equipment include, but are not limited to, air conditioners, air purifiers, humidifiers, physical fitness equipment, and whirlpool bath equipment;

9. Professional local ground ambulance service or air ambulance service to the nearest Hospital appropriately equipped and staffed for treatment of the Participant's condition;
10. Anesthetics and its administration, when performed by someone other than the operating Physician or Professional Other Provider;
11. Oxygen and its administration provided the oxygen is actually used;
12. Blood, including cost of blood, blood plasma, and blood plasma expanders, which is not replaced by or for the Participant;
13. Prosthetic Appliances, excluding all replacements of such devices other than those necessitated by growth to maturity of the Participant;

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14. Orthopedic braces (i.e., an orthopedic appliance used to support, align, or hold bodily parts in a correct position) and crutches, including rigid back, leg or neck braces, casts for treatment of any part of the legs, arms, shoulders, hips or back; special surgical and back corsets, Physician-prescribed, directed, or applied dressings, bandages, trusses, and splints which are custom designed for the purpose of assisting the function of a joint.

Non-covered items include, but are not limited to, an orthodontic or other dental appliance; splints or bandages provided by a Physician in a non-Hospital setting or purchased "over the counter" for support of strains and sprains; orthopedic shoes which are a separable part of a covered brace, specially ordered, custom-made or built-up shoes, cast shoes, shoe inserts designed to support the arch or affect changes in the foot or foot alignment, arch supports, elastic stockings and garter belts. NOTE: This does not apply to podiatric appliances when provided as diabetic equipment.

15. Home Infusion Therapy when the treatment plan is preauthorized by the Home Infusions Therapy Provider in accordance with the Claims Administrator's established procedures. Any item of Home Infusion Therapy covered under this subsection will not be eligible for benefits under any other provision of the Plan;
16. Services or supplies used by the Participant during an outpatient visit to a Hospital, a Therapeutic Center, or a Chemical Dependency Treatment Center;
17. Certain Diagnostic Procedures;
18. Injectable drugs that are Legend Drugs to be administered in the spine, joint, or muscle when given in the Physician's office. These medications may be purchased at a Pharmacy and charges submitted on

subscriber-filed claim form for reimbursement of eligible benefits;

19. Bariatric Surgery when Medically Necessary, provided it is performed at a qualifying Blue Cross Blue Shield Distinction Center.

20. Reduction Mammoplasty when Medically Necessary; and

21. Reasonable and necessary transportation, lodging, meals, and expenses for the patient and a companion during the period of required Medically Necessary treatment, as determined by the Claims Administrator's case management, of the patient for travel to the nearest medical facility qualified to give the required treatment when it is Medically Necessary for the patient to receive special treatment or services. Benefits payable for up to a total of \$200 per day for both the patient and companion.

Transportation must be:

- To and from the site of the required treatment; and
- For the purposes of an evaluation, treatment or the necessary post-treatment follow up.

These services must be given within the United States, Puerto Rico or Canada. There is an overall lifetime maximum of \$10,000 per covered patient for transportation, lodging and meal expenses incurred in connection with all covered treatment.

Medically Necessary or Medical Necessity means those services or supplies covered under the Plan which are:

- Essential to, consistent with, and provided for the diagnosis or the direct

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care and treatment of the condition, sickness, disease, injury, or bodily malfunction;

- Provided in accordance with and are consistent with generally accepted standards of medical practice in the United States;
- Not primarily for the convenience of the Participant, his Physician, the Hospital or the Other Provider; and
- The most economical supplies or levels of service that are appropriate for the safe and effective treatment of the Participant. When applied to Hospitalization, this further means that the Participant requires acute care as a bed patient due to the nature of the services provided or the Participant's condition, and the Participant cannot receive safe or adequate care as an outpatient.

The Claims Administrator for the Plan shall determine whether a service or supply is Medically Necessary under the Plan and will consider the views of the state and national medical communities, the guidelines and practices of Medicare, Medicaid, or other government-financed programs, and peer reviewed literature. Although a Physician or Professional Other Provider may have prescribed treatment, such treatment may not be Medically Necessary within this definition.

Mental Health Care means any one or more of the following:

- The diagnosis or treatment of a mental disease, disorder, or condition listed in the Diagnostic and Statistical Manual of Mental Disorders of the American Psychiatric Association, as revised, or any other diagnostic coding system as used by the Claims Administrator,

whether or not the cause of the disease, disorder or condition is physical, chemical, or mental in nature or origin;

- The diagnosis or treatment of any symptom, condition, disease or disorder by a Physician or Professional Other Provider (or by any person working under the direction or supervision of a Physician or Professional Other Provider) when the Eligible or Covered Expense is:
 - Individual, group, family or conjoint psychotherapy;
 - Counseling;
 - Psychoanalysis;
 - Psychological testing and assessment;
 - The administration or monitoring of psychotropic drugs; or
 - Hospital visits or consultations in a Hospital, Facility Other Provider, or other licensed facility or unit providing such care;
- Electroconvulsive treatment;
- Psychotropic drugs; or
- Any of the services listed above, performed in or by a Hospital, Facility Other Provider, or other licensed facility or unit providing such care.

National Drug Code (NDC) means a national classification system for the identification of drugs.

Network means identified Physicians, Professional Other Providers, Hospital, and other facilities that have entered into agreements

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with BCBSTX (and in some instances with other participating Blue Cross and/or Blue Shield Plans) for participation in a managed care arrangement.

Network Provider means a Hospital, Physician, or Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider.

Non-Preferred Brand Name Drug means a brand name prescription drug that is covered under the Plan but that is not included on the Preferred Brand Name Drug list. Non-Preferred Brand Name Drugs have the highest Co-payment requirements of all the drug categories. Non-Preferred Brand Name Drugs may not offer clinical or cost advantages over other drugs in the same therapeutic categories.

Non-Participating Pharmacy means a Pharmacy which has not entered into an agreement to provide prescription drug services to Participants under the Prescription Drug Program.

Non-Contracting Facility means a Hospital, a Facility Other Provider, or any other facility or institution which has not executed a written contract with BCBSTX for the provision of care, services, or supplies for which benefits are provided by the Plan. Any Hospital, Facility Other Provider, facility, or institution with a written contract with BCBSTX which has expired or has been canceled is a Non-Contracting Facility.

Other Provider means a person or entity, other than a Hospital or Physician, that is licensed where required to furnish to a Participant an item of service or supply described herein as Eligible or Covered Expenses. Other Provider shall include:

1. **Facility Other Provider** - an institution or entity, only as listed:

- Birthing Center;
- Chemical Dependency Treatment Center;
- Crisis Stabilization Unit or Facility;
- Durable Medical Equipment Provider;
- Home Health Agency;
- Home Infusion Therapy Provider;
- Hospice;
- Imaging Center;
- Independent Laboratory;
- Prosthetics/Orthotics Provider;
- Psychiatric Day Treatment Facility;
- Renal Dialysis Center;
- Residential Treatment Center for Children and Adolescents;
- Skilled Nursing Facility; or
- Therapeutic Center.

2. **Professional Other Provider** - a person or practitioner, when acting within the scope of his license and who is appropriately certified, only as listed:

- Advanced Practice Nurse;
- Doctor of Chiropractic;
- Doctor of Dentistry;
- Doctor of Optometry;
- Doctor of Podiatry;
- Doctor in Psychology;
- Licensed Audiologist;
- Licensed Chemical Dependency Counselor;
- Licensed Clinical Social Worker;
- Licensed Dietitian;
- Licensed Hearing Instrument Fitter and Dispenser;
- Licensed Marriage and Family Therapist;
- Licensed Midwives;
- Licensed Occupational Therapist;
- Licensed Physical Therapist;
- Licensed professional counselor;
- Licensed Speech-Language Pathologist;
- Licensed Surgical Assistant;
- Nurse First Assistant;

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- Physician Assistant; and
- Psychological Associates who work under the supervision of a Doctor in Psychology.

In states where there is a licensure requirement, Other Providers must be licensed by the appropriate state administrative agency.

To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Professional Other Provider's license or certification, to the extent the Professional Other Provider is acting within the scope of the provider's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to quality, performance, or market standards and considerations.

Out-of-Area Benefits means the benefits available under the Plan for services and supplies that are provided when a Participant resides outside of the managed care Plan Service Area and therefore does not have access to Network Providers.

Out-of-Network Benefits means the benefits available under the Plan for services and supplies that are provided by an Out-of-Network Provider.

Out-of-Network Provider means a Hospital, Physician, or Other Provider, who has not entered into an agreement with BCBSTX as a managed care Provider. For the EPO Medical Benefit Option, **no benefits are paid to an Out-of-Network Provider** under this Plan unless use of such Provider is authorized by BCBSTX prior to the visit or for Emergency Care.

Out-of-Pocket Maximum means the maximum dollar amount that you will pay for Eligible or Covered Expenses, as specified in the Schedule of Coverage. The Out-of-Pocket Maximum shall be calculated on a Plan Year basis. Only Co-Share Amounts, Deductibles and Co-payments apply to satisfaction of the Out-of-Pocket Maximum. After the Out-of-Pocket Maximum has been met for the Plan Year, Eligible or Covered Expenses, other than billed charges above the Claims Administrator's Allowable Amount, are payable at 100%.

Any amount that you pay toward a medical service or supply that is not an Eligible or Covered Expense shall not count toward the Out-of-Pocket Maximum. The following amounts shall not count toward the Out-of-Pocket Maximum:

- Services, supplies, or charges limited or excluded by the Plan;
- Billed charges above the Claims Administrator's Allowable Amount;
- Expenses not covered because a benefit maximum has been reached; and
- Penalties applied for failure to preauthorize.

Eligible or Covered Expenses for Out-of-Network Providers count toward the Network individual and Network family Out-of-Pocket Maximum. However, Eligible or Covered Expenses for Network Providers do not count toward the Out-of-Network individual and Out-of-Network family Out-of-Pocket Maximum.

Participant means an employee whose coverage has become effective under this Plan.

Participating Pharmacy means an independent Pharmacy or chain of Pharmacies that have entered into an agreement to provide

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prescription drug services to Participants under the Prescription Drug Program.

Per-Prescription Maximum Co-payment Amount means the maximum amount that a Participant will have to pay toward a specified Day Supply of any Covered Drug.

Pharmacy means a state and federally licensed establishment where the practice of Pharmacy occurs, that is physically separate and apart from any Provider's office, and where Legend Drugs and devices are dispensed under Prescription Orders to the general public by a pharmacist licensed to dispense such drugs, and devices under the laws of the state in which he practices.

Physical Medicine Services means those modalities, procedures, tests, and measurements listed in the *Physicians' Current Procedural Terminology Manual* (Procedure Codes 97010-97799), whether the service or supply is provided by a Physician or Professional Other Provider and includes, but is not limited to, physical therapy, occupational therapy, hot or cold packs, whirlpool, diathermy, electrical stimulation, massage, ultrasound, manipulation, muscle or strength testing, and orthotics or prosthetic training.

Physician means a person, when acting within the scope of his license, who is a Doctor of Medicine or Doctor of Osteopathy. To the extent a service or supply is otherwise an Eligible or Covered Expense under the Plan, and consistent with reasonable medical management techniques specified under the Plan with respect to the frequency, method, treatment or setting for a service or supply, the Plan shall not discriminate based on a Physician's license or certification, to the extent the Physician is acting within the scope of the Physician's license or certification under applicable state law. This provision does not govern provider reimbursement rates, which may be subject to

quality, performance, or market standards and considerations.

Plan Administrator means the named administrator of the Plan having fiduciary responsibility for its operation. BCBSTX is not the Plan Administrator.

Plan Anniversary Date means the day, month, and year of the 12-month period following the Plan Effective Date and each 12-month period thereafter.

Plan Effective Date means the date on which coverage for the Employer's Plan begins with the Claims Administrator.

Plan Service Area means the geographical area designated by the Employer which determines eligibility for In-Network and Out-of-Network Benefits.

Plan Year means the Calendar Year.

Preferred Brand Name Drug means a prescription drug that is covered under the Plan and that is available at a price agreed upon by the Claims Administrator and is usually available at a lower cost than a Non-Preferred Brand Name Drug. Preferred Brand Name Drugs are sometimes referred to as formulary drugs.

Prescription Order means a written or verbal order from a Physician/Professional Other Provider to a pharmacist for a drug or device to be dispensed. Orders written by Physician/Professional Other Providers located outside the United States to be dispensed in the United States are not covered under the Plan.

Proof of Loss means written evidence of a claim including:

- The form on which the claim is made;

DEFINITIONS

- Bills and statements reflecting services and items furnished to a Participant and amounts charged for those services and items that are covered by the claim; and
- Correct diagnosis code(s) and procedure code(s) for the services and items.

Prosthetic Appliances means artificial devices including limbs or eyes, braces or similar prosthetic or orthopedic devices, which replace all or part of an absent body organ (including contiguous tissue) or replace all or part of the function of a permanently inoperative or malfunctioning body organ (excluding dental appliances and the replacement of cataract lenses). For purposes of this definition, a wig or hairpiece is not considered a Prosthetic Appliance.

Prosthetics/Orthotics Provider means a certified prosthetist that supplies both standard and customized prostheses and orthotic supplies.

Provider means a Hospital, Physician, Other Provider, or any other person, company, or institution furnishing to a Participant an item of service or supply listed as Eligible or Covered Expenses.

Psychiatric Day Treatment Facility means an institution which is appropriately licensed and is accredited by the Joint Commission on Accreditation of Healthcare Organizations as a Psychiatric Day Treatment Facility for the provision of Mental Health Care and treatment of Serious Mental Illness services to Participants for periods of time not to exceed eight hours in any 24-hour period. Any treatment in a Psychiatric Day Treatment Facility must be certified in writing by the attending Physician to be in lieu of Hospitalization.

Renal Dialysis Center means a facility which is Medicare certified as an end-stage renal disease facility providing staff assisted dialysis and training for home and self-dialysis.

Residential Treatment Center for Children and Adolescents means a child-care institution which is appropriately licensed and accredited by the Joint Commission on Accreditation of Healthcare Organizations or the American Association of Psychiatric Services for Children as a residential treatment center for the provision of Mental Health Care and Serious Mental Illness services for emotionally disturbed children and adolescents.

Serious Mental Illness means the following psychiatric illnesses defined by the *American Psychiatric Association in the Diagnostic and Statistical Manual (DSM)*:

- Bipolar disorders (hypomanic, manic, depressive, and mixed);
- Depression in childhood and adolescence;
- Major depressive disorders (single episode or recurrent);
- Obsessive-compulsive disorders;
- Paranoid and other psychotic disorders;
- Pervasive developmental disorders;
- Schizo-affective disorders (bipolar or depressive); and
- Schizophrenia.

Skilled Nursing Facility means a facility primarily engaged in providing skilled nursing services and other therapeutic services and which is:

- Licensed in accordance with state law (where the state law provides for licensing of such facility); or
- Medicare or Medicaid eligible as a supplier of skilled inpatient nursing care.

DEFINITIONS

Specialty Care Provider means a Physician or Professional Other Provider who has entered into an agreement with BCBSTX to participate as a managed care Provider for specialty services.

Therapeutic Center means an institution which is appropriately licensed, certified, or approved by the state in which it is located and which is:

- An ambulatory (day) surgery facility;
- A freestanding radiation therapy center;
or
- A freestanding birthing center.

GENERAL INFORMATION

PARTICIPANT/PROVIDER RELATIONSHIP

The choice of a health care Provider should be made solely by you or your dependents. The Claims Administrator does not furnish services or supplies but only makes payment for an Eligible or Covered Expense incurred by Participants. The Claims Administrator is not liable for any act or omission by any health care Provider. The Claims Administrator does not have any responsibility for a health care Provider's failure or refusal to provide services or supplies to you or your dependents. Care and treatment received are subject to the rules and regulations of the health care Provider selected and are available only for sickness or injury treatment acceptable to the health care Provider.

The Claims Administrator, Network Providers, and/or other contracting Providers are independent contractors with respect to each other. The Claims Administrator in no way controls, influences, or participates in the health care treatment decisions entered into by said Providers. The Claims Administrator does not furnish medical, surgical, Hospitalization, or similar services or supplies, or practice medicine or treat patients. The Providers, their employees, their agents, their ostensible agents, and/or their representatives do not act on behalf of BCBSTX nor are they employees of BCBSTX.

ASSIGNMENT AND PAYMENT OF BENEFITS

Coverage, and your rights, under a Medical Program Option under the Plan may not be assigned either before or after services or supplies are provided to you. A direction to pay a provider is not an assignment of any right under this Plan or of any legal or equitable right to institute any court proceeding. In the absence of a written agreement with a provider of services or supplies to a participant under this Plan that is entered into, under, or on behalf of,

the Plan (and not merely between a participant and the provider), the Plan Administrator reserves the unilateral right and discretion to make benefit payments to the provider or to or on behalf of the participant, as the Plan Administrator elects, in its complete discretion. Notwithstanding any other provision of this Plan, a participant's written direction to pay any such provider directly is subject to the Plan Administrator's discretion. Payment by this Plan to you, your covered dependents, your beneficiary or a provider discharges this Plan's responsibility to you or your covered dependents for benefits under this Plan to the full extent of such payment.

In no event shall any provider be considered a participant or beneficiary under this Plan for any purpose, including, but not limited to, the right to use the claims and appeals procedures under this Plan.

Disclosures of information about a participant can only be made to such participant or such participant's authorized representative and in accordance with applicable law. Only a participant or beneficiary, or a participant's or beneficiary's authorized representative on the participant's or beneficiary's behalf, is entitled to request and receive information regarding the Plan, including such information required under ERISA to be disclosed to the participant or his or her beneficiary upon request. A participant's designation of an authorized representative must be in writing.

AMENDMENTS

The Plan may be amended or terminated at any time by the Employer with prior written notice to the Claims Administrator. No notice to or consent by any Participant is necessary to amend or terminate the Plan.

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AGENT

The Employer is not the agent of the Claims Administrator.

GENETIC INFORMATION NONDISCRIMINATION ACT

To the extent applicable, the Plan will comply with the Genetic Information Nondiscrimination Act of 2008 as provided in Section 702 of ERISA and the regulations and other authority promulgated thereunder by the appropriate governmental authority.

SUBROGATION

In the event you or your dependents suffers an injury or sickness as a result of an allegedly negligent or wrongful act or omission of a third party, the Claims Administrator has the right to pursue subrogation where permitted by law.

Upon payment of the benefits under this Plan, the Claims Administrator as the Plan's third party administrator, shall be subrogated to you or your dependent's right to recovery from any third party alleged to be legally responsible to you or your dependent. The Claims Administrator may use this right to the extent of the benefits paid under this Plan for your injury or sickness that was the result of the third party's allegedly negligent or wrongful act.

For the purposes of this provision, *subrogation* means the substitution of one person or entity (the Plan) in the place of another (you or your dependent) with reference to a lawful claim, demand or right, so that he or she who is substituted succeeds to the rights of the other in relation to the debt or claim, and its rights or remedies.

You and your dependent acknowledge that the Claims Administrator's subrogation rights under this "**SUBROGATION**" subsection shall be considered as the first priority claims against any such third party and shall extend to any

amounts you or your dependent receive from such third party. Such first priority claim shall be paid before any other claims which may exist are paid, including claims for general damages by you or your dependent. The Plan's recovery shall be prior to and without regard to whether you or your dependent has received a full recovery and shall not be reduced by any expenses incurred by you or your dependent in obtaining the recovery. The Plan's claim also shall not be reduced for any "make whole," common fund or similar doctrine. You and your dependent agree that as a condition of receiving benefits hereunder, you shall hold any recovery you receive in a constructive trust for the benefit of the Plan and its subrogation right, regardless of whether you are fully compensated for your injuries or losses.

You or your dependent shall cooperate and assist the Claims Administrator in protecting the Claims Administrator's legal rights under these subrogation provisions, and will do nothing to prejudice the Claims Administrator's rights under these provisions, either before or after the request for services or receipt of benefits under this Plan. You or your dependent agrees to promptly furnish to the Plan all information which you have concerning your rights of recovery from any person, organization, or insurer. You, your dependent or your attorney will notify the Plan before settling any claim or suit so as to enable the Claim Administrator to enforce the Plan's rights by participating in the settlement of the claim or suit.

The Claims Administrator may require an assignment from you or your dependent of any right of recovery to the extent of the reasonable value of services and benefits provided by the Plan plus the Plan's reasonable costs of collection, including attorney's fees as described below. The Claims Administrator may require you or your dependent to assign your rights to the first dollars received from third parties up to the full amount paid by the Plan. The Plan may require an escrow of funds to cover future claims arising from the same incident giving rise

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to the subrogation claim. Failure to execute a subrogation agreement or other assignment or reimbursement agreement shall be grounds for termination of the coverage of the party refusing to so execute such an agreement.

The Plan Administrator and/or the Claims Administrator may, at its option, take such action as may be necessary and appropriate to preserve its rights under these subrogation provisions, including the right to bring suit on your or your dependent's behalf. The Claims Administrator, may at its option, collect such amounts from the proceeds of any settlement or judgment that may be recovered by you or your dependent or by any representative. Any such proceeds of settlement or judgment shall be held in trust by you, your dependent, or any representative, for the benefit of the Claims Administrator under these subrogation provisions. The Claims Administrator shall be entitled to recover all amounts the Plan expended on behalf of you or your dependent, and also shall be entitled to recover from the proceeds held by you or your dependent, without reduction, the Plan's reasonable attorney fees which the Claims Administrator incurred in pursuing its claim under this "SUBROGATION" subsection.

REFUND OF BENEFIT PAYMENTS

If the Claims Administrator pays benefits for Eligible or Covered Expenses incurred by you or your dependents and it is found that the payment was more than it should have been, or was made in error, the Plan has the right to a refund from the person to or for whom such benefits were paid, any other insurance company, or any other organization. If no refund is received, the Claims Administrator may deduct any refund due it from any future benefit payment.

COORDINATION OF BENEFITS

(This provision does not apply to Prescription Drug Benefits.)

This provision will coordinate the health benefits payable under the Plan with similar benefits payable under other plans.

You or any dependent may be covered under another group health plan. It may be sponsored by another employer who makes contributions or payroll deductions for it. The other plan could also be a government or tax-supported program. This does not include Medicare or Medicaid. (See the subsection entitled "EFFECT OF MEDICARE AND GOVERNMENT PLANS" in this "GENERAL INFORMATION" Section of this Benefit Booklet to determine how this plan coordinates with Medicare.)

This provision applies when benefits for the same charges are payable under this Plan and another plan.

Which Plan is Primary

One of the plans involved will pay the benefits first. (The plan that pays first is called Primary.) The other plans will pay benefits next. (These plans are called Secondary.)

In order to pay claims, the Claims Administrator must find out which plan is Primary and which plans are Secondary.

There are rules to find out which plan is Primary and which plans are Secondary. The rules are used until one is found that applies to the situation. They are always used in the following order:

- A plan which has no coordination of benefits provision will be Primary to a plan which does have a coordination of benefits provision.

GENERAL INFORMATION

- A plan which covers the person as an employee will be Primary to a plan which covers the same person as a dependent.
- A person may be covered as a dependent under two or more plans.
- The plan which covers that person as a dependent of the person whose birthday is earlier in the Calendar Year will be Primary to a plan which covers that person as a dependent of a person whose birthday is later in the Calendar Year.
- If both parents have the same birthday, the plan which covered one of the parents longer will be Primary to the plan which covered the other parent for a shorter period of time.
- The other plan may not have a rule based on birthdays similar to this rule. The rule in the other plan will determine which plan is Primary.

The person may be covered as a dependent under two or more plans of divorced or separated parents. The rules that are used to find out which plan is Primary and which plans are Secondary are as follows:

- The plan of the parent with custody will be Primary to a plan of the parent without custody. Further, the parent with custody may have remarried. In that case, the order of payment will be as follows:
 - The plan of the parent with custody will pay benefits first;
 - The plan of the stepparent with custody will pay benefits next; and
 - The plan of the parent without custody will pay benefits next.
- There may be a court decree which has specific terms giving one parent financial

responsibility for the medical, dental or other health expenses of the dependent child. If the plan which covers the parent with financial responsibility knows the specific terms of the court decree, it is Primary to any other plan which covers that dependent child.

- A plan may cover a person as an employee who is not laid-off or retired, or as a dependent of that employee. The Plan will be Primary to any plan which covers the person as a laid-off or retired employee, or as a dependent of that employee. The other plan may not have a rule for laid-off or retired employees similar to this rule. In that case, this rule will not apply.
- If none of the above rules apply, the plan which has covered the person for the longest time will be Primary to all other plans.

You will have to give information about any other plans when you file a claim.

Out-of-Pocket Feature

(Applicable to this “**COORDINATION OF BENEFITS**” subsection in this “**GENERAL INFORMATION**” Section only)

This subsection applies when the Plan is Secondary. You may still be required to pay for some charges after the Plan pays its benefits.

The amount of reasonable expenses will be determined first. Then the amount of benefits paid by plans Primary to the Plan will be subtracted from this amount. The Plan will pay you the difference but no more than the amount it would have paid without this provision.

How Coordination Works Under the High Deductible, PPO, and Out-of-Area Medical Benefit Options

If this Plan is Primary, it will pay benefits first. Benefits under the Plan will not be reduced due to benefits payable under other plans.

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If the Plan is Secondary, it pays only the difference between the Plan's normal benefit and any amount paid by the Primary plan. This is called "Non-Duplication Coordination of Benefits." The covered individual is responsible for any remaining balance up to the allowable expense amount. The primary plan pays its normal benefits; the secondary plan calculates its normal benefits, then subtracts the amount paid by the primary plan and pays the difference (if any) between the two amounts. The non-duplication method is designed to provide a certain level of cost sharing by imposing covered individual liability. Non-duplication plans do not have a reserve on secondary plan savings. See the example on the next page for more information on Non-Duplication Coordination of Benefits.

This Plan will pay no more than our normal plan benefit. (If this Plan's benefit is less than or equal to the Primary plan's payment, no payment is due by this Plan.)

How Coordination Works Under the EPO Medical Benefit Option

The Primary plan will pay benefits first. The Primary plan's rate will be the allowable expense. This is called "Come Out Whole Coordination of Benefits." The Primary plan pays its normal benefit; the Secondary plan pays the difference between the allowable expense and the amount paid by the Primary plan, provided the difference does not exceed the normal plan benefit which would have been payable had no other coverage existed. Generally, the member does not incur out-of-pocket costs.

The computation of "Come out Whole Coordination of Benefits is based upon a Calendar Year accumulation period. Any unpaid benefits accumulated by the Secondary plan during a Calendar Year can be applied to a reserve. The reserve grows when the Secondary plan benefit is saved because the Primary Claims Administrator reimburses the member

for eligible medical expenses in the Calendar Year that are not reimbursed in full between the two plans' normal benefits. This benefit accumulation is even applied to allowable expenses that are not covered by the Secondary plan to the extent that they are covered in full or in part by the Primary plan. The reserve will decrease when the Secondary plan pays more than its normal benefit in order to reimburse the member in full for medical expenses.

EFFECT OF MEDICARE AND GOVERNMENT PLANS

Medicare

When you become eligible for Medicare, this Plan pays its benefits in accordance with the Medicare Secondary Payer requirements of federal law. If the Employer is subject to the Medicare Secondary Payer requirements, this Plan will pay primary.

When This Plan Pays Primary to Medicare

This Plan pays primary to Medicare for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to age 65 and the employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to disability and the disabled employee has "current employment status" with the employer as defined by federal law and determined by the employer.
- Eligibility for Medicare is due to end stage renal disease (ESRD) under the conditions and for the time periods specified by federal law.

GENERAL INFORMATION

When Medicare Pays Primary to this Plan

Medicare pays primary to this Plan for covered persons who are Medicare eligible if:

- Eligibility for Medicare is due to end stage renal disease (ESRD), but only after the conditions and/or time periods specified in federal law cause Medicare to become primary.

See "How this Plan Pays When Medicare is Primary."

Important! - Medicare Enrollment Requirements

When this Plan pays benefits first, without regard to Medicare, and the covered person wants Medicare to pay after this Plan, the covered person must enroll for Medicare Parts A and B. If the covered person does not enroll for Medicare when he or she is first eligible, the covered person must enroll during the Loss of Coverage Special Enrollment Period which applies to that person when the person stops being eligible under this Plan.

When Medicare pays benefits first, benefits available under Medicare are deducted from the amounts payable under this Plan, whether or not the person has enrolled for Medicare. If Medicare pays first, the covered person should enroll for both Parts A and B of Medicare when that covered person is first eligible; otherwise, the expenses may not be covered by the Plan or Medicare.

How This Plan Pays When Medicare Is Primary

If Medicare pays benefits first, this Plan pays benefits as described below. This method of payment only applies to Medicare-eligible individuals. It does not apply to any covered person unless that covered person becomes eligible under Medicare and Medicare is the Primary payer.

First, this Plan determines the amount of charges for Eligible or Covered Expenses according to the terms of the Plan. However, the amount of Eligible or Covered Expenses is based on the amount of charges allowed under Medicare rules instead of the Allowable Amount as defined by the Plan. This amount becomes the "Plan benefits". Then, this Plan subtracts the amount payable under Medicare for the same expenses from the Plan benefits. This Plan pays only the difference (if any) between the Plan benefits and Medicare benefits.

The following examples will illustrate how the Plan coordinates with Medicare:

The Plan would pay \$489.60, because Medicare did not pay as much as the Plan would pay if you had not been covered by Medicare.

The amount payable under Medicare which is subtracted from this Plan's benefits is determined as the amount that would have been payable under Medicare when Medicare is primary even if:

- The person is not enrolled for Medicare. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.
- The person is enrolled in a Medicare+Choice (Medicare Part C) plan and receives non-covered out-of-network services because the person did not follow all rules of that plan. Medicare benefits are determined as if the services were covered under Medicare Parts A and B.
- The person receives services from a provider who has elected to opt-out of Medicare. Medicare benefits are determined as if the services were covered under Medicare Parts A and B and the provider had agreed to limit charges to the amount of charges allowed under Medicare rules.

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- The services are provided in a Veterans Administration facility or other facility of the federal government. Medicare benefits are determined as if the services were provided by a non-governmental facility and covered under Medicare.
- The person is enrolled under a plan with a Medicare Medical Savings Account. Medicare benefits are determined as if the person were covered under Medicare Parts A and B.
- If all or some of the expenses were recovered from or paid by a source other than the Plan as a result of charges against a third party for negligence, wrongful acts or omissions.

If the refund is due from another person or organization, you or your dependent agrees to help the Claims Administrator get the refund when requested.

If you or your dependent, or any other person or organization that was paid, does not promptly refund the full amount, the Claims Administrator may reduce the amount of any future benefits that are payable under this Plan.

Government Plans (other than Medicare and Medicaid)

If you are also covered under a Government Plan, this Plan does not cover any services or supplies to the extent that those services or supplies, or benefits for them, are available to you under the Government Plan.

This provision does not apply to any Government Plan which by law requires this Plan to pay primary.

A Government Plan is any plan, program, or coverage other than Medicare or Medicaid which is established under the laws or regulations of any government, or in which any government participates other than as an employer.

Refund of Overpayments

If the Claims Administrator pays benefits for expenses incurred on account of you or your dependent, you or any other person or organization that was paid must make a refund to the Claims Administrator if:

- All or some of the expenses were not paid by you or did not legally have to be paid by you or your dependent;
- All or some of the payment made by the Claims Administrator exceeded the benefits under this Plan; or

DISCLOSURE AUTHORIZATION

If you file a claim for benefits, it will be necessary that you authorize any health care Provider, insurance Claims Administrator, or other entity to furnish the Claims Administrator all information and records or copies of records relating to the diagnosis, treatment, or care of any individual included under your coverage. If you file claims for benefits, you and your dependents will be considered to have waived all requirements forbidding the disclosure of this information and records.

TERMINATION OF COVERAGE

TERMINATION OF COVERAGE

Termination of Individual Coverage

Coverage under the Plan for you and/or your dependents will terminate when:

- You terminate employment with Atmos;
- Your contribution for coverage under the Plan is not received timely by the Plan Administrator;
- You elect to discontinue coverage; or
- A dependent ceases to be a dependent as defined in the Plan.

The Plan Administrator may terminate or refuse to renew the coverage of an eligible employee or dependent for fraud or intentional misrepresentation of a material fact by that individual.

Coverage for a child who is mentally or physically incapacitated will not be denied due to age, and he or she shall be considered a "child" for purposes of dependent eligibility. Coverage for a mentally or physically incapacitated child will be available as long as dependent coverage under this Plan continues and the child continues to meet all of the following conditions:

- The child is incapacitated and became incapacitated prior to attaining any limiting age;
- The child is not capable of self-support; and
- The child is a dependent of the employee for federal income tax purposes.

For purposes of this provision, mentally or physically incapacitated means any medically determinable physical or mental condition that prevents the child from engaging in self-

sustaining employment. The incapacity must begin before the child attains the limiting age. If the child is covered under this Plan immediately prior to attaining the limiting age, you must submit satisfactory proof of the incapacity and dependency through your Plan Administrator to the Claims Administrator within 31 days following the child's attainment of the limiting age. As a condition to the coverage of any child as an incapacitated dependent beyond the limiting age, the Claims Administrator may require periodic certification of the child's physical or mental condition.

Termination of the Group

The coverage of all Participants will terminate if the group is terminated in accordance with the terms of the Plan. However, see the subsection entitled "**CONTINUATION OF HEALTH COVERAGE UNDER COBRA**" in this "**TERMINATION OF COVERAGE**" Section of the Benefit Booklet.

PROHIBITION AGAINST RESCISSION OF COVERAGE

The Plan Administrator is prohibited from rescinding or retroactively terminating the medical and prescription drug coverage under this Plan for you, your covered spouse or covered child unless you or the covered individual commits an act, practice, or omission that constitutes fraud, or an intentional misrepresentation of a material fact including, but not limited to, false information relating to another person's eligibility or status as a dependent; provided, however, that the foregoing prohibition shall not prohibit retroactive termination in the event: (i) a participant fails to timely pay premiums towards the cost of coverage; (ii) the Plan erroneously covers your ex-spouse because you failed to timely report a divorce to the Plan Administrator; (iii) the Plan erroneously covers a participant due to a reasonable administrative delay in terminating coverage; or (iv) any other circumstance under which retroactive

TERMINATION OF COVERAGE

termination would not violate the Affordable Care Act.

The Plan Administrator shall provide a covered individual with thirty (30) days' prior written notice of intent to rescind coverage. The covered individual may appeal the rescission of coverage as a denial of a Post-Service Claim under the Plan. In the event the Plan Administrator rescinds a covered individual's coverage on account of an act, practice, or omission that constitutes fraud, or an intentional misrepresentation of a material fact including, but not limited to, false information relating to another person's eligibility or status as a dependent, such rescission shall not cause the individual to incur a "qualifying event" as provided under COBRA.

COVERAGE CONTINUATION DURING ACTIVE DUTY IN THE UNIFORMED SERVICES

A "USERRA Leave" is a leave of absence taken by an employee for a call to military duty that is protected by the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended ("USERRA"). Unless otherwise provided by Atmos' Military Leave of Absence Policy, the following rules apply under USERRA:

If you return from a USERRA Leave, you may reenter the Plan immediately upon return, and you shall receive the same benefits as existed before your USERRA Leave, subject to any changes that effected the work force as a whole, immediately upon return. You and your dependents covered under the Plan may continue to be covered under this Plan during your USERRA Leave by paying the portion of the contribution for the coverage for your family.

LEAVE OF ABSENCE UNDER THE FAMILY AND MEDICAL LEAVE ACT

If you take a leave of absence under the Family and Medical Leave Act ("FMLA"), you may continue your coverage during the period of your FMLA leave of absence, provided that you pay any required contributions under the Plan.

In general, an FMLA leave shall not exceed a period of 12 weeks. However, an employee who is the spouse, daughter, son, or nearest blood relative of a "covered service member" (defined below) shall be provided up to 26 weeks of job-protected FMLA leave to care for such covered service member. For purposes of this paragraph, covered service member shall mean a member of the armed forces, including a member of the National Guard or Reserves, who is undergoing medical treatments, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a "serious injury or illness." For purposes of this paragraph, serious injury or illness shall mean an injury or illness incurred by the covered service member in line of duty on active duty of the armed forces that may render the covered service member medically unfit to perform the duties of the covered service member's office, grade, rank or rating.

You may elect to either pre-pay your required contributions, pay your required contributions on the same schedule as they would have been due had the leave not been taken. If you notify the Employer during your leave that you will not be returning to work, your coverage under the Plan will be terminated on the date following the date you gave such notice to your Employer. If you choose not to retain medical coverage during FMLA leave, your coverage under this Plan, subject to any changes that affect the work force as a whole, will be restored upon your return to service with the Employer. You will be treated as though no service or coverage interruption had occurred.

Please review Atmos' Leave of Absence Policy for more information.

TERMINATION OF COVERAGE

OTHER APPROVED LEAVES OF ABSENCE

If you take an approved leave of absence other than USERRA Leave or FMLA leave, you may have the option to continue your coverage under this Plan provided you pay any required contributions toward your coverage. Please review Atmos' Leave of Absence Policy for more information or you may contact Human Resources at Atmos Energy.

TERMINATION OF COVERAGE

CONTINUATION OF HEALTH COVERAGE UNDER COBRA

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed below. After a qualifying event, COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." You, your spouse or dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

This "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection generally explains COBRA continuation coverage, when it may become available to you and members of your family, and what you need to do to protect the right to receive it.

QUALIFYING EVENTS AND QUALIFIED BENEFICIARIES

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because either one of the following qualifying events happens:

- Your hours of employment are reduced;
or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;

- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes entitled to Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes entitled to Medicare benefits (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the plan as a "dependent child."

TERMINATION OF COVERAGE

AVAILABILITY OF COBRA COVERAGE

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred.

When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, commencement of a proceeding in bankruptcy with respect to the employer, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the Employer must notify the Plan Administrator of the qualifying event.

You Must Give Notice of Some Qualifying Events

You must notify the Plan Administrator within 60 days of the following occurrences:

- Your divorce or legal separation from your spouse; or
- The date any of your dependent children no longer qualifies as a dependent under this Plan (i.e., age 26).

Written notice of a qualifying event must be sent to:

Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265
Attn: Plan Administrator

Contact the Plan's COBRA Administrator, Conexis, at 1-877-722-2667, for additional information, including a description of any required information or documentation.

PROVISION OF COBRA COVERAGE

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. A covered employee may elect COBRA continuation coverage on behalf of their spouse and parents may elect COBRA continuation coverage on behalf of their children.

COBRA continuation coverage is a temporary continuation of coverage that generally lasts for 18 months due to employment termination or reduction of hours of work. Certain qualifying events, or a second qualifying event during the initial period of coverage, may permit a beneficiary to receive a maximum of 36 months of coverage.

There are also ways in which this 18-month period of COBRA continuation coverage can be extended:

Disability extension of 18-month period of COBRA continuation coverage

If you or anyone in your family covered under the Plan is determined by Social Security to be disabled and you notify the Plan Administrator in a timely fashion, you and your entire family may be entitled to get up to an additional 11 months of COBRA continuation coverage, for a maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and must

TERMINATION OF COVERAGE

last at least until the end of the 18-month period of COBRA continuation coverage.

Second qualifying event extension of 18-month period of continuation coverage

If your family experiences another qualifying event during the 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months, if the Plan is properly notified about the second qualifying event. This extension may be available to the spouse and any dependent children getting COBRA continuation coverage if the employee or former employee dies; becomes entitled to Medicare benefits (under Part A, Part B, or both); gets divorced or legally separated; or if the dependent child stops being eligible under the Plan as a dependent child. This extension is only available if the second qualifying event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

TERMINATION OF COBRA CONTINUATION COVERAGE

COBRA continuation coverage may terminate before the end of the maximum period of coverage outlined above if any of the following events occur:

- The Company terminates all of its health benefit plans;
- You fail to pay the premium due for the continuation coverage and do not pay it within the 30-day grace period;

- You, your spouse or your dependent becomes entitled to coverage under Medicare; or
- You or your beneficiary becomes covered, after making the COBRA continuation coverage election, under another group health plan.

Are there other coverage options besides COBRA Continuation Coverage?

Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at www.healthcare.gov.

IF YOU HAVE QUESTIONS

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to the contact or contacts identified below. For more information about your rights under the Employee Retirement Income Security Act (ERISA), including COBRA, the Patient Protection and Affordable Care Act, and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit www.dol.gov/ebsa. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.) For more information about the Marketplace, visit www.HealthCare.gov.

TERMINATION OF COVERAGE

ALTERNATIVE COVERAGE UNDER THE VETERANS BENEFITS IMPROVEMENT ACT OF 2004

If you are called to active military duty, and you elect to continue your coverage during such duty, your coverage may be continued for a certain period at 102% of the applicable premium under the Veterans Benefits Improvement Act of 2004. However, this continuation of coverage is an alternative to COBRA continuation coverage, and does not provide the right to extend coverage upon a second qualifying event that is available under COBRA continuation coverage.

KEEP YOUR PLAN INFORMED OF ADDRESS CHANGES

In order to protect your family's rights, you must keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

CONTACT INFORMATION

For more information about COBRA continuation coverage, please contact your Plan's COBRA Administrator at:

Conexis
P.O. Box 226101
Dallas, TX 75222
1-877-722-2667

All notices described in this "CONTINUATION OF HEALTH COVERAGE UNDER COBRA" subsection should be submitted to the Plan Administrator at the following address:

Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265
Attn: Plan Administrator

HIPAA PRIVACY NOTICE

NOTICE OF PRIVACY RIGHTS – HEALTH CARE RECORDS

THIS PORTION OF THE SUMMARY PLAN DESCRIPTION CONSTITUTES THE HIPAA PRIVACY NOTICE AND DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

This HIPAA Privacy Notice Section of the Summary Plan Description gives you advice required by law. This Section applies to health information the Plan receives about you.

You may receive notices about your medical information and how it is handled by other plans or insurers. The Health Insurance Portability and Accountability Act of 1996, as amended (“HIPAA”), mandated the issuance of regulations to protect the privacy of individually identifiable health information, which were issued at 45 CFR Parts 160 through 164 (the “Privacy Regulations”). Since their initial publication, the Privacy Regulations were amended by the Genetic Information Nondiscrimination Act of 2008 (“GINA”) and the Health Information Technology for Economic and Clinical Health Act (“HITECH”) under the American Recovery and Reinvestment Act of 2009 (“ARRA”), and by modifications to the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules, as published in the Federal Register on January 25, 2013. As a participant or beneficiary of the Plan, you are entitled to receive a notice of the Plan’s privacy procedures with respect to your health information, including “genetic information” (as defined in Section 105 of GINA), that is created or received by the Plan (your “Protected Health Information” or “PHI”). This Notice is intended to inform you about how the Plan will use or disclose your PHI, your privacy rights with respect to the PHI, the Plan’s duties with respect to your PHI, your right to file a complaint with

the Plan or with the Secretary of the U.S. Department of Health and Human Services (“HHS”) and the office to contact for further information about the Plan’s privacy practices.

How the Plan Will Use or Disclose Your PHI

Other than the uses or disclosures discussed below, any use or disclosure of your PHI will be made only with your written authorization. Any authorization by you must be in writing. You will receive a copy of any authorization you sign. You may revoke your authorization in writing, except your revocation cannot be effective to the extent the Plan has taken any action relying on your authorization for disclosure. Your authorization may not be revoked if your authorization was obtained as a condition for obtaining insurance coverage and any law provides the insurer with the right to contest a claim under the policy or the policy itself provides such right.

When using or disclosing PHI or when requesting PHI from another covered entity, the Plan will make reasonable efforts not to use, disclose or request more than the minimum amount of PHI necessary to accomplish the intended purpose of the use, disclosure or request, taking into consideration practical and technological limitations. Effective for uses and disclosures on or after February 17, 2010 until the date the Secretary of HHS issues guidance on what constitutes the “minimum necessary” for purposes of the privacy requirements, the Plan shall limit the use, disclosure or request of PHI (1) to the extent practicable, to the limited data set or (2) if needed by such entity, to the minimum necessary to accomplish the intended purpose of such use, disclosure or request. The minimum necessary standard will not apply in the following situations:

- disclosures to or requests by a health care provider for treatment;
- uses or disclosures made to the individual;

HIPAA PRIVACY NOTICE

- disclosures made to HHS;
- uses or disclosures that are required by law;
- uses or disclosures that are required for the Plan's compliance with legal regulations; and
- uses and disclosures made pursuant to a valid authorization.

The following uses and disclosures of your PHI may be made by the Plan:

For Payment. Your PHI may be used or disclosed to obtain payment, including disclosures for coordination of benefits paid with other plans and medical payment coverages, disclosures for subrogation in order for the Plan to pursue recovery of benefits paid from parties who caused or contributed to the injury or illness, disclosures to determine if the claim for benefits are covered under the Plan, are medically necessary, experimental or investigational, and disclosures to obtain reimbursement under insurance, reinsurance, stop loss or excessive loss policies providing reimbursement for the benefits paid under the Plan on your behalf. Your PHI may be disclosed to other health plans maintained by the Plan sponsor for any of the purposes described above. Uses and disclosures of PHI for payment purposes are limited by the minimum necessary standard.

For Treatment. Your PHI may be used or disclosed by the Plan for purposes of treating you. One example would be if your doctor requests information on what other drugs you are currently receiving during the course of treating you.

For the Plan's Operations. Your PHI may be used as part of the Plan's health care operations. Health care operations include quality assurance, underwriting and premium rating to

obtain renewal coverage, and other activities that are related to creating, renewing, or replacing the contract of health insurance or health benefits or securing or placing a contract for reinsurance of risk, including stop loss insurance, reviewing the competence and qualification of health care providers and conducting cost management and quality improvement activities, and customer service and resolution of internal grievances. The Plan is prohibited from using or disclosing your PHI that is genetic information for underwriting purposes. Uses and disclosures of PHI for health care operations are limited by the minimum necessary standard.

The following use and disclosure of your PHI may only be made by the Plan with your written authorization or by providing you with an opportunity to agree or object to the disclosure:

To Individuals Involved in Your Care. The Plan is permitted to disclose your PHI to your family members, other relatives and your close personal friends involved in your health care or the payment for your health care if:

- the PHI is directly relevant to the family or friend's involvement with your care or payment for that care;
- you have either agreed to the disclosure or have been given an opportunity to object and have not objected; and
- the PHI is needed for notification purposes, or, if you are deceased, the PHI is relevant to such person's involvement, unless you have previously expressed to the Plan your preference that such information not be disclosed after your death.

The following uses and disclosures of your PHI may be made by the Plan without your authorization or without providing you with an opportunity to agree or object to the disclosure:

HIPAA PRIVACY NOTICE

For Appointment Reminders. Your PHI may be used so that the Plan, or one of its contracted service providers, may contact you to provide appointment reminders, refill reminders, information on treatment alternatives, or other health related benefits and services that may be of interest to you, such as case management, disease management, wellness programs, or employee assistance programs.

To the Plan Sponsor. PHI may be provided to the sponsor of the Plan provided that the sponsor has certified that this PHI will not be used for any other benefits, employee benefit plans or employment-related activities.

When Required by Law. The Plan may also be required to use or disclose your PHI as required by law. For example, the law may require reporting of certain types of wounds or a disclosure to comply with a court order, a warrant, a subpoena, a summons, or a grand jury subpoena received by the Plan.

For Workers' Compensation. The Plan may disclose your PHI as authorized by and to the extent necessary to comply with laws relating to workers' compensation or other similar programs, established by law, that provide benefits for work-related injuries or illnesses without regard to fault.

For Public Health Activities. When permitted for purposes of public health activities, including when necessary to report product defects, to permit product recalls and to conduct post-marketing surveillance. Your PHI may also be used or disclosed if you have been exposed to a communicable disease or are at risk of spreading a disease or condition, if authorized or required by law.

To Report Abuse, Neglect or Domestic Violence. When authorized or required by law to report information about abuse, neglect or domestic violence to public authorities if there exists a reasonable belief that you may be a

victim of abuse, neglect or domestic violence. In such case, the Plan will promptly inform you that such a disclosure has been or will be made unless that notice would cause a risk of serious harm. For the purpose of reporting child abuse or neglect, the Plan is not required to inform the minor that such a disclosure has been or will be made. Disclosure may generally be made to the minor's parents or other representatives, although there may be circumstances under federal or state law when the parents or other representatives may not be given access to a minor's PHI.

For School Records. The Plan may disclose immunization records for a student or prospective student to the school to comply with a state or other law requiring the student to provide proof of immunization prior to admitting the student to school.

For Public Health Oversight Activities. The Plan may disclose your PHI to a public health oversight agency for oversight activities authorized or required by law. This includes uses or disclosures in civil, administrative or criminal investigations; inspections; licensure or disciplinary actions (for example, to investigate complaints against providers); and other activities necessary for appropriate oversight of government benefit programs (for example, to investigate Medicare or Medicaid fraud).

For Judicial or Administrative Proceedings. The Plan may disclose your PHI when required for judicial or administrative proceedings. For example, your PHI may be disclosed in response to a subpoena or discovery request provided certain conditions are met. One of those conditions is that satisfactory assurances must be given to the Plan that the requesting party has made a good faith attempt to provide written notice to you, and the notice provided sufficient information about the proceeding to permit you to raise an objection and no objections were raised or any raised were resolved in favor of disclosure by the court or tribunal.

HIPAA PRIVACY NOTICE

For Other Law Enforcement Purposes. The Plan may disclose your PHI for other law enforcement purposes, including for the purpose of identifying or locating a suspect, fugitive, material witness or missing person. Disclosures for law enforcement purposes include disclosing information about an individual who is or is suspected to be a victim of a crime, but only if the individual agrees to the disclosure, or the Plan is unable to obtain the individual's agreement because of emergency circumstances. Furthermore, the law enforcement official must represent that the information is not intended to be used against the individual, the immediate law enforcement activity would be materially and adversely affected by waiting to obtain the individual's agreement, and disclosure is in the best interest of the individual as determined by the exercise of the Plan's best judgment.

To a Coroner or Medical Examiner. When required to be given to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death or other duties as authorized or required by law. Also, disclosure is permitted to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent.

For Research. The Plan may use or disclose PHI for research, subject to certain conditions.

To Prevent or Lessen a Serious and Imminent Threat. When consistent with applicable law and standards of ethical conduct, if the Plan, in good faith, believes the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public and the disclosure is to a person reasonably able to prevent or lessen the threat, including the target of the threat.

State Privacy Laws. Some of the uses or disclosures described in this Notice may be prohibited or materially limited by other applicable state laws to the extent such laws are

more stringent than the Privacy Regulations. The Plan shall comply with any applicable state laws that are more stringent when using or disclosing your PHI for any purposes described by this Notice.

Your Privacy Rights With Respect to PHI

Right to Request Restrictions on PHI Uses and Disclosures. You may request the Plan to restrict uses and disclosures of your PHI to carry out treatment, payment or health care operations, or to restrict uses and disclosures to family members, relatives, friends or other persons identified by you who are involved in your care or payment for your care. The Plan is not required to comply with your request. The Plan will accommodate reasonable requests to receive communications of PHI by alternative means or at alternative locations. You or your personal representative will be required to complete a form to request restrictions on uses and disclosures of your PHI.

Right to Inspect and Copy PHI. You have a right to inspect and obtain a copy of your PHI contained in a "designated record set," for as long as the Plan maintains the PHI, other than psychotherapy notes and any information compiled in reasonable anticipation of or for the use of civil, criminal, or administrative actions or proceedings or PHI that is maintained by a covered entity that is a clinical laboratory. Psychotherapy notes are separately filed notes about your conversations with your mental health professional during a counseling session. Psychotherapy notes do not include summary information about your mental health treatment. To the extent that the Plan uses or maintains an electronic health record, you have a right to obtain a copy of your PHI from the Plan in an electronic format. In addition, you may direct the Plan to transmit a copy of your PHI in such electronic format directly to an entity or person.

A "designated record set" includes the medical records and billing records about individuals

HIPAA PRIVACY NOTICE

maintained by or for a covered health care provider; enrollment, payment, billing, claims adjudication and case or medical management record systems maintained by or for the Plan; or other information used in whole or in part by or for the Plan to make decisions about individuals. Information used for quality control or peer review analyses and not used to make decisions about individuals is not in the designated record set.

You or your personal representative will be required to complete a form to request access to the PHI in your designated record set. If access is denied, you or your personal representative will be provided with a written denial setting forth the basis for the denial, a statement of your review rights, a description of how you may exercise those review rights and a description of how you may complain to HHS.

Right to Amend. You have the right to request the Plan to amend your PHI or a record about you in a designated record set for as long as the PHI is maintained in the designated record set. If the request is denied in whole or part, the Plan must provide you with a written denial that explains the basis for the denial. You or your personal representative may then submit a written statement disagreeing with the denial and have that statement included with any future disclosures of your PHI.

You or your personal representative will be required to complete a form to request amendment of the PHI in your designated record set. You must make requests for amendments in writing and provide a reason to support your requested amendment.

Right to Receive an Accounting of PHI Disclosures. At your request, the Plan will also provide you with an accounting of disclosures by the Plan of your PHI during the six years prior to the date of your request. However, such accounting need not include PHI disclosures made: (1) to carry out treatment, payment or

health care operations; (2) to individuals about their own PHI; (3) pursuant to a valid authorization; (4) incident to a use or disclosure otherwise permitted or required under the Privacy Regulations; or (5) as part of a limited data set. If you request more than one accounting within a 12-month period, the Plan will charge a reasonable, cost-based fee for each subsequent accounting. Notwithstanding the foregoing, if the Plan maintained electronic PHI as of January 1, 2009, you can request an accounting of all disclosures of your electronic PHI made by the Plan during the three years prior to the date of your request (but on and after January 1, 2014).

Right to Receive Confidential Communications. You have the right to request to receive confidential communications of your PHI. This may be provided to you by alternative means or at alternative locations if you clearly state that the disclosure of all or part of the information could endanger you.

Right to Receive a Paper Copy of This Notice Upon Request. To obtain a paper copy of this Notice, contact the Privacy Official at the address and telephone number set forth in the Contact Information section below.

A Note About Personal Representatives

You may exercise your rights through a personal representative. Your personal representative will be required to produce evidence of his or her authority to act on your behalf before that person will be given access to your PHI or allowed to take any action for you. Proof of such authority may take one of the following forms:

- a power of attorney for health care purposes, notarized by a notary public;
- a court order of appointment of the person as the conservator or guardian of the individual; or

HIPAA PRIVACY NOTICE

- an individual who is the parent of a minor child.

The Plan retains discretion to deny access to your PHI to a personal representative to provide protection to those vulnerable people who depend on others to exercise their rights under these rules and who may be subject to abuse or neglect. This also applies to personal representatives of minors.

The Plan's Duties With Respect to Your PHI

The Plan has the following duties with respect to your PHI:

- The Plan is required by law to maintain the privacy of PHI and provide individuals with notice of its legal duties and privacy practices with respect to the PHI.
- The Plan is required to abide by the terms of the notice that are currently in effect.
- The Plan reserves the right to make amendments or changes to any and all of its privacy policies and practices described in this Notice and to apply such changes to all PHI the Plan maintains. Any PHI that the Plan previously received or created will be subject to such revised policies and practices and the Plan may make the changes applicable to all PHI it receives or maintains. In the event of any material change to the uses or disclosures, the individual's rights, the duties of the Plan or other privacy practices stated in this Notice, the Plan will post the change or the revised Notice, or, alternatively, information about the change to the Notice and the means to obtain the revised Notice, will be provided to you in the Plan's next annual benefits mailing.

- The Plan is required to notify you of any "breach" (as defined in 45 CFR 164.402 of the Privacy Regulations) of you unsecured PHI.

Your Right to File a Complaint

You have the right to file a complaint with the Plan or HHS if you believe that your privacy rights have been violated. You may file a complaint with the Plan by filing a written notice with the Complaint Official, describing when you believe the violation occurred, and what you believe the violation was. You will not be retaliated against for filing a complaint.

Contact Information

If you would like to exercise any of your rights described in this Notice or to receive further information regarding HIPAA privacy, how the Plan uses or discloses your PHI, or your rights under HIPAA, you should contact the Privacy Official and Complaint Official for the Plan. The contact information for the Privacy Official is VP, Human Resources, Attn: HIPAA Privacy Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-4026. The contact information for the Complaint Official is Associate General Counsel, Attn: HIPAA Complaint Officer, Atmos Energy Corporation, Three Lincoln Centre, Suite 1800, 5430 LBJ Freeway, Dallas, TX 75240-2601, (972) 855-3089.

MEDICARE NOTICE OF CREDITABLE COVERAGE

Please read this portion of the Benefit Booklet carefully as it has information about the Prescription Drug coverage available under the Plan, and about your options under Medicare's Prescription Drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare Prescription Drug coverage in your area. Information about where you can get help to make decisions about your Prescription Drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.

2. Atmos Energy Corporation has determined that the prescription drug coverage offered by the Plan is, on average for all plan participants, expected to pay out as much as standard Medicare prescription drug coverage pays and is therefore considered Creditable Coverage. Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.

When Can You Join A Medicare Drug Plan?

You can join a Medicare drug plan when you first become eligible for Medicare and each year from October 15th to December 7th.

However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) month Special Enrollment Period (SEP) to join a Medicare drug plan.

What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?

If you decide to enroll in a Medicare drug plan, you may keep your prescription drug coverage under the Plan, in which case, you will still be eligible to receive all of your current health and prescription drug benefits. Before enrolling in any Medicare drug plan, you should compare your current coverage, including which drugs are covered, with the coverage and cost of other plans offering Medicare prescription drug coverage in your area. If you do decide to join a Medicare drug plan and drop your current Plan coverage, be aware that you and your dependents will not be able to get the Plan coverage back until you enroll for the next plan year during open enrollment, unless you have a change in status that permits you to change your enrollment election.

When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?

You should also know that if you drop or lose your current coverage with Atmos Energy Corporation and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up by at least 1% of the Medicare base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without creditable coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have

MEDICARE NOTICE OF CREDITABLE COVERAGE

Medicare prescription drug coverage. In addition, you may have to wait until the following October to join.

For More Information About This Notice Or Your Current Prescription Drug Coverage...

Contact the Atmos Energy Corporation's Benefits Office at 972-855-4032 for further information.

NOTE: You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if the coverage through the Plan changes. You also may request a copy of this notice at any time.

For More Information About Your Options Under Medicare Prescription Drug Coverage...

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

Visit www.medicare.gov

Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help

Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage may be available. For information about this extra help, visit Social Security on the web at www.socialsecurity.gov, or call them at 1-800-772-1213 (TTY 1-800-325-0778).

Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained creditable coverage and, therefore, whether or not you are required to pay a higher premium (a penalty).

ERISA INFORMATION

INFORMATION CONCERNING EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 (ERISA)

If the Plan is part of an “employee welfare benefits plan” and “welfare plan” as those terms are defined in ERISA:

The Plan Administrator will furnish Summary Plan Descriptions, annual reports, and summary annual reports to you and other plan participants and to the government as required by ERISA and its regulations.

The Claims Administrator will furnish the Plan Administrator with this Benefit Booklet as a description of benefits available under this Plan. Upon written request by the Plan Administrator, the Claims Administrator will send any information that the Claims Administrator has that will aid the Plan Administrator in making its annual reports.

Claims for benefits must be made in writing on a timely basis in accordance with the provisions described in this Benefit Booklet. Claim filing and claim review procedures are found in the subsections entitled “**CLAIM FILING PROCEDURES**” and “**CLAIMS REVIEW PROCEDURES**” in the “**HOW TO RECEIVE HEALTH CARE BENEFITS**” Section of this Benefit Booklet.

BCBSTX, as the Claims Administrator, is not the ERISA “Plan Administrator” for benefits or activities pertaining to the Plan.

The Plan Administrator has given the Claims Administrator the initial authority to make certain benefit determinations in accordance with the benefits and procedures detailed in the Plan. The Plan Administrator has full and complete authority and discretion to make decisions regarding the Plan’s provisions and determining questions of eligibility and benefits. Any decision made by the Plan Administrator shall be final and conclusive.

STATEMENT OF ERISA RIGHTS

As a participant in this Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- Examine, without charge, at the Plan Administrator’s office and at other specified locations, such as division offices, worksites or union halls, all Plan documents, including insurance contracts, copies of collective bargaining agreements and a copy of the latest annual report (Form 5500 Series), filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room at the Employee Benefits Security Administration;
- Obtain upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The Plan Administrator may make a reasonable charge for the copies; and
- Receive a summary of the Plan’s annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

You are entitled to continue health coverage for yourself and eligible spouse and dependents if there is a loss of coverage under the Plan as a result of a Qualifying Event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA Coverage rights.

ERISA INFORMATION

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit under the Plan or exercising your rights under ERISA. If your claim for a welfare benefit is denied or ignored, in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to obtain, without charge, copies of documents relating to the decision and to have the Plan review and reconsider your Claim.

Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan Administrator and do not receive them within 30 days, you may file suit in a federal court. In such case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator.

If you have a claim for benefits which is denied or ignored, in whole or in part, and you disagree with that denial, you must file an appeal of that denial in accordance with the claims procedures described in this Summary Plan Description. After the appeal is denied in accordance with the claims procedures, you may file suit in a state or federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, after exhausting the claims appeal procedure, you may file suit in federal court.

If it should happen the Plan fiduciaries misuse the Plan's money or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor or you may file suit in a federal court. The court will decide who should pay court costs and legal fees.

If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your Claim is frivolous. If you have any questions about the Plan, you should contact the Plan Administrator.

If you have questions about this statement or about your rights under ERISA, you should contact the nearest office of the Employee Benefits Security Administration (formerly the Pension & Welfare Benefits Administration), U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N. W., Washington, D. C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

ERISA INFORMATION

**ERISA PLAN ADMINISTRATION
INFORMATION**

NAME OF THE PLAN:

Atmos Energy Corporation Group Medical Plan

EMPLOYER/PLAN SPONSOR:

Atmos Energy Corporation
c/o Vice President, Human Resources
P.O. Box 650205
Dallas, Texas 75265-0205

EMPLOYER IDENTIFICATION NUMBER:

75-1743247

PLAN NUMBER:

511

TYPE OF PLAN:

Welfare Benefit Plan

TYPE OF PLAN ADMINISTRATION:

The Plan is administered on behalf of the Plan Administrator by the Claims Administrator. The benefits are paid from funds provided by the Employer on behalf of the Plan in accordance with a contract with Blue Cross and Blue Shield of Texas (called "the Claims Administrator").

PLAN ADMINISTRATOR:

Vice President, Human Resources
(972) 934-9227

**AGENT FOR SERVICE OF LEGAL
PROCESS:**

The Plan Sponsor

**PLAN CONTRIBUTIONS AND FUNDING
ARRANGEMENTS:**

The Plan is funded by direct benefit payments from the general assets of the Employer. The employee's contribution toward the cost of this Plan is at a rate determined by the Employer.

PLAN YEAR:

The financial records of the Plan are kept on a Plan Year basis. The Plan Year ends on each December 31.

CLAIMS ADMINISTRATOR

Blue Cross Blue Shield Texas

CLAIMS FILING PROCEDURES:

This information is explained in the subsection entitled "CLAIM FILING PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

CLAIM REVIEW PROCEDURES:

This information is explained in the subsection entitled "CLAIMS REVIEW PROCEDURES" in the "HOW TO RECEIVE HEALTH CARE BENEFITS" Section of this Benefit Booklet.

HSA ADMINISTRATOR

Bank of New York Mellon

d-1413315v42

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-41
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REQUEST:

Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

RESPONSE:

Atmos Energy - Kentucky has not offered early retirement plans or other staff reduction programs in the base period or the forecasted test period.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-42
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REQUEST:

Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees and the expected cost of each benefit in the base period and the forecasted test period. Indicate any fringe benefits which are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

RESPONSE:

- a) Please see schedule G.1 in the Revenue Requirement model for fringe benefit costs for the base and test period.
- b) Please see Attachment 1 for the requested information.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-42 Att1 - Benefits Analysis.xlsx, 2 Pages.

Respondents: Laura Gillham and Greg Waller

Atmos Energy Corporation
 Benefits Analysis by Month
 Kentucky Division 009

	Fiscal 2015 January	Fiscal 2015 February	Fiscal 2015 March	Fiscal 2015 April	Fiscal 2015 May	Fiscal 2015 June	Fiscal 2015 July	Fiscal 2015 August	Fiscal 2015 September	Fiscal 2016 October	Fiscal 2016 November	Fiscal 2016 December	Fiscal 2016 January	Fiscal 2016 February	Fiscal 2016 March
O&M Benefits Expense by Benefit Type - 0000															
Workers Compensation	-	-	-	28	83	25	33	(109)	25	4	18	(20)	-	(15)	4
Basic Life Insurance	2,298	1,843	2,490	2,056	1,937	1,974	2,033	1,742	1,989	2,144	2,010	2,079	2,000	2,010	2,212
FAS 106	60,676	48,647	65,735	54,276	51,120	52,111	53,655	46,013	52,494	23,162	21,710	22,449	21,604	21,673	23,894
Medical/Dental	80,901	64,853	87,647	72,370	68,159	69,481	71,540	61,351	69,992	79,754	74,781	77,335	74,414	74,801	82,300
Long Term Disability (LTD, STD, FMLA)	3,677	2,948	3,984	3,289	3,097	3,156	3,251	2,790	3,181	3,430	3,216	3,327	3,201	3,217	3,540
Employer ESOP	17,927	14,373	19,422	16,037	15,105	15,397	15,853	13,593	15,510	17,580	16,484	17,047	16,403	16,488	18,142
Pension Cost	39,991	32,063	43,326	35,774	33,694	34,346	35,364	30,325	34,599	37,733	35,380	36,689	35,207	35,397	38,938
Clearing Account - 1840-13860															
RSP FACC 13861	1,379	1,106	1,484	1,234	1,162	1,194	1,219	1,046	1,193	1,715	1,608	1,663	1,600	1,609	1,770
Employer Match HSA	519	737	996	821	771	788	812	702	794	429	402	416	400	402	443
Total O&M Expensed Benefits by Type - 0000	207,797	166,579	225,094	185,887	175,128	178,466	183,760	157,451	179,777	185,952	159,612	160,884	154,830	155,573	171,242
Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000															
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	2,182	2,987	2,633	2,283	2,842	3,019	2,016	2,968	2,198	2,913	2,813	2,886	1,152	2,524	3,106
FAS 106	46,805	50,221	44,026	52,041	47,819	50,881	47,835	50,120	52,677	20,959	20,234	20,759	20,268	21,040	22,391
Medical/Dental	88,941	81,058	81,654	116,651	79,140	102,698	108,790	99,761	99,483	88,360	95,303	108,419	79,874	83,723	113,885
Long Term Disability (LTD, STD, FMLA)	3,061	4,328	3,822	3,516	4,125	4,378	2,839	4,291	3,082	4,196	4,051	4,156	1,688	4,211	4,474
Employer ESOP Match	20,431	19,516	19,974	22,298	19,750	22,024	21,723	21,420	24,279	22,744	20,282	23,348	20,507	22,331	23,827
Pension Cost	45,983	49,270	43,118	51,082	47,464	49,795	48,925	49,183	51,835	42,743	41,367	42,634	41,527	43,108	45,901
Clearing Account - 1840-13860															
RSP FACC 13861	1,870	1,914	1,790	2,127	2,974	2,220	2,105	2,264	2,404	3,622	2,809	2,752	3,136	3,381	2,128
Employer Match HSA	11,023	44	(230)	79	57	120	(103)	71	64	0	14	8	11,300	12	(404)
Total Non-O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	220,395	205,338	196,786	249,079	204,170	235,133	232,131	230,077	236,222	185,537	186,873	204,961	179,472	180,730	215,307
Total Benefits - 0000	428,193	371,917	421,880	434,966	379,298	413,600	415,891	387,528	416,000	361,489	346,485	365,845	334,302	336,304	386,549
Direct Charges from Shared Services															
Life Benefits Load	64	59	64	63	54	52	57	52	54	56	54	59	54	54	59
OPEB Benefits Load	615	740	813	805	697	662	734	667	697	439	422	461	420	420	460
Medical Benefits Load	2,101	1,909	2,097	2,078	1,796	1,706	1,893	1,720	1,796	1,981	1,903	2,080	1,896	1,897	2,077
LTD Benefits Load	102	93	102	101	87	83	92	83	87	90	87	95	86	86	94
ESOP Benefits Load	458	417	457	453	392	372	413	375	392	394	379	414	377	377	413
Pension Benefits Load	1,019	928	1,017	1,006	871	827	918	834	871	833	800	874	797	797	873
RSP FACC Benefits Load	89	81	89	88	76	72	80	73	76	90	87	95	86	86	94
HSA Benefits Load	13	12	13	13	11	10	11	10	11	11	11	12	11	11	12

Atmos Energy Corporation
 Benefits Analysis by Month
 Kentucky Division 009

	Fiscal 2016 April	Fiscal 2016 May	Fiscal 2016 June	Fiscal 2016 July	Fiscal 2016 August	Fiscal 2016 September	Fiscal 2017 October	Fiscal 2017 November	Fiscal 2017 December	Fiscal 2017 January	Fiscal 2017 February	Fiscal 2017 March	Fiscal 2017 April	Fiscal 2017 May	Fiscal 2017 June	Fiscal 2017 July	Fiscal 2017 August
O&M Benefits Expense by Benefit Type - 0000																	
Workers Compensation	-	26	4	5	17	(28)	-	5	-	4	-	14	-	4	-	-	(11)
Basic Life Insurance	1,874	1,985	1,988	2,018	2,034	1,987	7,382	1,832	1,908	1,745	1,481	1,771	1,484	1,725	1,615	1,558	1,724
FAS 106	20,242	21,439	21,258	21,785	21,960	21,468	20,504	22,897	23,805	21,824	18,507	22,133	18,341	21,565	20,184	19,493	21,558
Medical/Dental	69,724	73,847	73,224	75,071	75,640	73,943	78,736	87,923	91,449	83,768	71,066	84,990	70,430	82,811	77,507	74,851	82,776
Long Term Disability (LTD, STD, FMLA)	2,999	3,178	3,149	3,229	3,253	3,181	2,050	2,290	2,382	2,181	1,851	2,213	1,934	2,157	2,018	1,948	2,155
Employer ESOP	15,369	16,278	16,141	16,548	16,674	16,299	16,813	18,775	19,528	17,888	15,175	18,149	16,040	17,884	16,551	15,984	17,676
Pension Cost	32,988	34,938	34,844	35,518	35,786	34,984	31,166	34,803	36,198	33,158	28,130	33,642	27,878	32,779	30,680	29,629	32,766
Clearing Account - 1840-13860																	
RSP FACC 13861	1,499	1,588	1,575	1,814	1,627	1,590	2,481	2,748	2,865	2,610	2,221	2,656	2,201	2,588	2,422	2,339	2,587
Employer Match HSA	375	397	394	404	407	397	410	458	476	436	370	443	387	431	404	390	431
Total O&M Expensed Benefits by Type - 0000	145,070	153,874	152,357	156,202	157,397	153,821	159,523	171,725	178,817	185,612	138,804	165,996	137,570	161,741	151,385	146,194	161,661
Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000																	
Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic Life Insurance	(284)	2,945	2,957	3,095	(312)	770	10,224	(6,016)	1,267	2,149	1,456	2,180	2,049	2,065	743	2,295	2,318
FAS 106	20,367	21,246	21,397	22,280	22,135	22,058	8,597	(1,339)	4,129	4,096	4,019	4,164	3,906	3,935	4,186	4,397	4,441
Medical/Dental	70,481	117,162	105,678	103,937	134,524	107,096	98,621	103,172	121,985	107,466	102,619	109,772	94,904	111,898	130,528	130,157	107,088
Long Term Disability (LTD, STD, FMLA)	4	4,243	4,260	4,459	(4)	1,411	3,114	3,169	2,286	3,078	2,418	3,120	2,931	2,956	1,709	3,287	3,320
Employer ESOP Match	20,273	22,958	21,710	23,059	23,523	22,468	22,623	24,465	23,050	23,029	19,921	23,990	19,408	22,456	22,237	22,605	24,819
Pension Cost	42,686	44,232	44,840	45,584	45,262	45,323	47,188	43,996	45,267	44,510	43,688	48,236	42,974	42,968	45,401	47,758	48,391
Clearing Account - 1840-13860																	
RSP FACC 13861	4,797	3,359	1,850	3,703	3,731	3,862	3,654	3,765	2,194	3,569	3,187	5,064	3,199	3,237	3,460	3,685	3,742
Employer Match HSA	176	18	(170)	28	46	36	55	20	34	15,196	34	36	(84)	142	267	87	62
Total Non O&M Expensed Benefits (Capitalized and Balance Sheet) - 0000	158,600	218,162	202,521	206,155	228,906	203,014	195,077	171,232	200,202	203,093	177,353	194,532	169,286	189,658	208,512	214,271	194,183
Total Benefits - 0000	303,670	369,836	354,878	362,358	386,303	356,835	354,600	342,956	378,819	388,705	316,157	360,528	306,857	351,399	359,897	360,465	355,844
Direct Charges from Shared Services																	
Life Benefits Load	54	56	56	52	58	70	194	47	47	47	42	49	42	49	47	45	49
OPEB Benefits Load	420	440	440	403	449	546	442	479	480	478	435	500	435	500	479	468	500
Medical Benefits Load	1,897	1,987	1,986	1,819	2,025	2,463	1,952	2,115	2,117	2,111	1,919	2,208	1,920	2,208	2,116	2,014	2,208
LTD Benefits Load	86	90	90	83	92	112	54	58	58	58	53	81	53	61	58	56	81
ESOP Benefits Load	377	395	395	362	403	490	388	421	421	420	382	439	382	439	421	401	439
Pension Benefits Load	797	835	835	765	851	1,036	647	701	702	700	638	732	636	732	701	666	732
RSP FACC Benefits Load	86	90	90	83	92	112	108	117	117	117	108	122	108	122	117	111	122
HSA Benefits Load	11	11	11	10	12	14	11	12	12	12	11	12	11	12	12	11	12

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REQUEST:

Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

RESPONSE:

Atmos Energy offers no post-employment benefits to its employees except retiree medical, which is considered a post-retirement benefit.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-44
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REQUEST:

Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

RESPONSE:

Pension costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension obligation and net pension cost. When establishing our discount rate, we consider high quality corporate bond rates based on Moody's Aa bond index, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with a high quality corporate bond spot rate curve.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension cost is not affected. Rather, this gain or loss reduces or increases future pension costs over a period of approximately ten to twelve years.

These costs are included as benefits expense in the revenue requirement of this case.

Respondents: Greg Waller and Laura Gillham

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Atmos Energy Corporation, Kentucky Division
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REQUEST:

For each of the following Statements of Financial Accounting Standards ("SFAS"), provide the information listed concerning implementation by the utility.

- a. SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."
 - (1) The date the utility adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- b. SFAS No. 112, "Employers' Accounting for Postretirement Benefits."
 - (1) The date the utility adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- c. SFAS No. 143, "Accounting for Asset Retirement Obligations."
 - (1) The date that the utility adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

- d. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

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- e. SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."
- (1) The date the utility adopted the SFAS.
 - (2) The effect on the financial statements.
 - (3) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

RESPONSE:

- a) SFAS No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions."

Atmos Energy adopted SFAS 106 effective October 1, 1993. Upon adoption, the Company recognized an initial transition obligation of \$33,354,000, which was amortized on a straight-line basis over 20 years from the date of adoption. The expense reflected in the income statement is recorded in account 9260-01200 through May 2012. Since June of 2012, it is being recorded in 9260-01203. In fiscal 2004, the effect of adopting this standard increased consolidated net periodic postretirement cost by \$3,789,000.

- b) SFAS No. 112, "Employers' Accounting for Postretirement Benefits."

SFAS 112 became effective for Atmos Energy on October 1, 1994. Prior to the adoption of SFAS 112, postemployment benefit costs were recorded on a pay-as-you-go basis. The cumulative effect of adopting SFAS 112 as well as the effect of the new standard upon the recurring expense for these benefits were not material.

- c) SFAS No. 143, "Accounting for Asset Retirement Obligations."

SFAS 143 became effective for Atmos Energy on October 1, 2002. Upon adoption of SFAS 143, the Company determined that it had a legal obligation to remove its mains; however, no asset retirement obligation was recorded because it could not be determined when the legal obligation would be incurred. Additionally, the Company estimated that it had a liability pertaining to the restoration of certain leased facilities of approximately \$250,000; however, this liability was not recorded

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due to immateriality. Thus, no amounts were recorded in the consolidated financial statements for the adoption of SFAS 143.

Effective September 30, 2006, the Company adopted the provisions of Financial Accounting Standard Interpretation No. 47 Accounting for Conditional Asset Retirement Obligations, an interpretation of SFAS 143. Under this guidance, the Company determined that it had an asset retirement obligation for all of its utility division mains totaling \$15,070,269. This liability was reclassified, for financial reporting purposes, from the Company's existing regulatory cost of removal obligation. Additionally, the Company reflected, for financial reporting purposes only, a net asset retirement cost totaling \$4,759,263 as a component of net property, plant and equipment with an offsetting increase to regulatory liabilities.

- d) The depreciation rates utilized by Atmos Energy's Kentucky/Mid-States Division did not change upon implementation of SFAS No. 143.
- e) SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans."

During fiscal 2007, Atmos Energy adopted the disclosure requirements of SFAS 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106, and 132(R). SFAS 158 also required the Company to change its pension and post retirement measurement date from June 30 to September 30 by fiscal 2009.

Effective October 1, 2008 Atmos Energy adopted the measurement date requirements of SFAS 158 using the remeasurement option. Under this option, Atmos Energy reported its pension and postretirement liabilities on its September 30, 2008 consolidated balance sheet based upon a June 30, 2008 valuation date. Its fiscal 2008 net periodic pension and postretirement costs were determined using a June 30, 2007 valuation date and were not affected by this change. Our pension and postretirement liabilities and our fiscal 2009 net pension and postretirement cost were remeasured and calculated as of September 30, 2008.

Under the transition rules, Atmos Energy was required, on October 1, 2008, to record a net of tax charge of \$7.8 million to retained earnings to bring the net periodic pension and postretirement cost into alignment with the new September 30 measurement date. Further, our pension and postretirement liabilities increased

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by a net \$3.5 million and the unrealized losses associated with our pension and postretirement plans (which are reflected on the consolidated balance sheet as a component of deferred charges and other assets) decreased by \$9.0 million. These changes reflect the impact of bringing the net periodic pension and postretirement costs into alignment with the new measurement date and the remeasurement of the associated liabilities as of September 30, 2008.

Respondent: Laura Gillham

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-46

REQUEST:

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

RESPONSE:

The Company will provide the requested information as it becomes available. The Company will provide the first update after its fiscal year earnings announcement in early November 2017.

Respondents: Laura Gillham and Greg Waller

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-47
Page 1 of 1

REQUEST:

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1979 and 1986, as of the end of the most recent calendar year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

RESPONSE:

Not applicable.

Respondent: Jennifer Story

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-48
Page 1 of 3

REQUEST:

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

- a. Income taxes:
- (1) Federal operating income taxes deferred - accelerated tax depreciation.
 - (2) Federal operating income taxes deferred- other (explain).
 - (3) Federal income taxes - operating.
 - (4) Income credits resulting from prior deferrals of federal income taxes.
 - (5) Investment tax credit net.
 - (a) Investment credit realized.
 - (b) Investment credit amortized - Pre-Revenue Act of 1971.
 - (c) Investment credit amortized- Revenue Act of 1971.
 - (6) The information in Item 48a(1-4) for state income taxes.
 - (7) A reconciliation of book to federal taxable income as shown in Schedule 48a(1) and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.
 - (8) A reconciliation of book to state taxable income as shown in Schedule 48a(2) and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
 - (9) A copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
 - (10) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-48
Page 2 of 3

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule 48b.

RESPONSE:

a)

- 1) Please see Attachment 1.
- 2) Please see Attachment 1.
- 3) Please see Attachment 1.
- 4) Below is the amount of income credits resulting from prior deferrals of federal income taxes:

UCG Regulatory Assets

Amount realized	\$3,319,295
Amount amortized as of 09/30/2016	\$2,468,664

UCG Regulatory Liabilities

Amount realized	\$4,757,340
Amount amortized as of 09/30/2014	\$4,700,106

- 5)
 - a) Investment credit realized is \$3,304,551.
 - b) Investment credit amortized - Pre-Revenue Act of 1971: Not applicable.
 - c) Investment credit amortized - Revenue Act of 1971: As of 09/30/2016 amount equals \$3,304,551
- 6) Not applicable.
- 7) The Company does not file tax returns or calculate federal taxable income at a "Kentucky only" level. Taxes are filed and current taxable income is calculated on a utility combined basis only. Kentucky State income taxes are apportioned based upon state tax law. As such, the Company has not made calculations utilizing such apportionments which may overstate or

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understate taxes paid to Kentucky based upon income earned by the Company in other states. The Company's filing at MFR 16(8)(e) calculates income tax expense for ratemaking purposes. Deferred income taxes are also reduced from Ratebase and shown at MFR 16(8)(b). Income tax expense recorded on the general ledger for the Kentucky operations is attributed based on the Kentucky only pre-tax book income which includes allocations of shared costs from Shared Services and allocations of permanent differences to Kentucky. This amount is not appropriate for ratemaking purposes. Deferred income taxes are determined based upon activity on a divisional basis.

- 8) Please see the response to subpart (7).
- 9) Please see Confidential Attachment 2 for Atmos Energy's FY 2016 Federal tax return, FY 2016 amended Federal tax return and FY 2016 Kentucky State tax return. The amended Federal tax return was filed in September 2017 and the true ups will be recorded with the year-end entries in September 2017.
- 10) Please see Attachment 3.

b) Please see Attachment 4.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-48_Att1 - Federal Operating Taxes 12.31.16.xlsm, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-48_Att2 - FY2016 Federal and KY Tax Returns (CONFIDENTIAL).pdf, 315 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-48_Att3 - Franchise Fee Payments by City CY2016.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-48_Att4 - Other Operating Taxes CY2016.xlsx, 4 Pages.

Respondents: Jennifer Story and Laura Gillham

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Division 091 - Brentwood Division
Calendar Year End 12/31/2016

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2015 12/31/2014	Fiscal 2015 3/31/2015	Fiscal 2015 6/30/2015	Fiscal 2015 9/30/2015	Fiscal 2016 12/31/2015	Fiscal 2016 3/31/2016	Fiscal 2016 6/30/2016	Fiscal 2016 9/30/2016	Fiscal 2017 12/31/2016
MIP/VPP Accrual	ACC	ACC04	141,947	141,947	141,947	181,669	181,669	181,669	181,669	(17,997)	(17,997)
Worker's Comp Insurance Reserve	ACC	ACC12	449,414	449,414	449,414	265,439	265,439	265,439	265,439	428,980	428,980
Accrual - Subtotal			591,360	591,360	591,360	447,108	447,108	447,108	447,108	410,983	410,983
SEBP Adjustment	BEN	NBP03	1,351,132	1,356,520	1,364,197	1,374,824	1,377,062	1,380,419	1,383,969	1,389,076	1,389,076
FAS106 Adjustment	BEN	PRB01	2,584,126	2,434,856	2,257,451	2,723,603	2,431,119	2,199,171	2,062,419	1,170,544	1,170,544
Benefits - Subtotal			3,935,258	3,791,376	3,621,648	4,098,427	3,808,181	3,579,590	3,446,388	2,559,620	2,559,620
CWIP	CWIP/RWIP	FXA26	111,878	111,878	111,878	117,196	117,196	117,196	117,196	102,324	102,324
RWIP	CWIP/RWIP	FXA47	(2,382)	(2,382)	(2,382)	(2,593)	(2,593)	(2,593)	(2,593)	(273)	(273)
CWIP/RWIP - Subtotal			109,496	109,496	109,496	114,603	114,603	114,603	114,603	102,051	102,051
Fixed Asset Cost Adjustment	FXA	FXA01	(4,791,488)	(7,422,473)	(10,691,312)	1,524,972	(2,257,236)	(131,778)	(9,527,958)	(1,442,884)	(6,406,504)
Depreciation Adjustment	FXA	FXA02	210,627	283,903	776,850	(2,138,845)	(3,265,341)	(9,647,510)	(4,681,983)	207,582	(2,578,481)
Plant - Subtotal			(4,580,861)	(7,138,570)	(9,914,462)	(1,703,434)	(6,702,935)	(10,687,255)	(15,299,502)	(1,235,302)	(8,984,985)
RAR 91/93 Bond Cost Amortized	ONT	DVA05	25,433	25,433	25,433	26,869	26,869	26,869	26,869	28,302	28,302
DIG on Fixed Assets - UCG Storage	ONT	DVA18	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,781)	(1,171,621)	(1,171,621)
RAR 86/90 Lease Expense Amortiz.	ONT	DVA26	(142,988)	(142,988)	(142,988)	(148,363)	(148,363)	(148,363)	(148,363)	(153,717)	(153,717)
Deferred ITC - UCG Non-Utility	ONT	ITC02	4,169	4,169	4,169	6,485	6,485	6,485	6,485	6,484	6,484
UNICAP Section 263A Costs	ONT	NTE11	1,716,847	1,716,847	1,716,847	1,218,029	1,218,029	1,218,029	1,218,029	1,965,492	1,965,492
Allowance for Doubtful Accounts	ONT	ONT02	89,084	6,608	(206,511)	15,300	(85,449)	2,131	24,568	15,325	15,325
Union Gas - Non Compete	ONT	ONT21	407,543	407,543	407,543	407,543	407,543	407,543	407,543	407,487	407,487
WACOG to FIFO Adjustment	ONT	ONT52	1,216,956	(162,019)	(155,065)	(170,212)	(402,277)	(93,936)	(93,935)	200,613	184,045
Regulatory Liability - UCGC 109	ONT	RGL04	(410,600)	(410,600)	(410,600)	(360,526)	(360,526)	(360,526)	(360,526)	(310,337)	(310,337)
Regulatory Liability - UCGC Rate	ONT	RGL05	291,769	291,769	291,769	201,478	201,478	201,478	201,478	111,171	111,171
Other - Subtotal			2,219,308	1,098,592	979,026	24,822	(164,396)	471,367	424,155	1,099,199	1,241,928
ST-State Bonus Depreciation	TAX	TAX05	6,888,262	6,888,262	6,888,262	7,738,167	7,738,167	7,738,167	7,738,167	10,654,249	10,654,249
FD-Federal Benefit on State Bonus	TAX	TAX11	(2,410,892)	(2,410,892)	(2,410,892)	(2,708,359)	(2,708,359)	(2,708,359)	(2,708,359)	(3,728,987)	(3,728,987)
Other Tax Effected Items - Subtotal			4,477,370	4,477,370	4,477,370	5,029,808	5,029,808	5,029,808	5,029,808	6,925,262	6,925,262
Total Accumulated Deferred Income Tax			1,621,499	(4,792,654)	1,364,819	8,011,333	863,370	(4,517,544)	(5,155,095)	9,861,813	65,101
Per Financials:											
A1900-28201			6,818,759	6,818,759	6,818,759	6,016,613	6,016,613	6,016,613	6,016,613	5,362,764	5,362,764
A1900-28206			458,571	458,571	458,571	404,626	404,626	404,626	404,626	360,708	360,708
A2820-28201			(10,408,348)	(16,558,904)	(10,654,478)	(4,197,072)	(11,051,284)	(16,211,064)	(16,822,415)	(4,790,819)	(14,184,926)
A2820-28206			6,520,749	6,257,154	6,510,201	7,638,049	7,344,297	7,123,163	7,096,963	10,582,828	10,180,223
A2830-28201			(1,656,810)	(1,656,810)	(1,656,810)	(1,734,251)	(1,734,251)	(1,734,251)	(1,734,251)	(1,549,454)	(1,549,454)
A2830-28204			-	-	0	-	-	-	-	-	-
A2830-28206			(111,423)	(111,423)	(111,423)	(116,631)	(116,631)	(116,631)	(116,631)	(104,218)	(104,218)
Total			1,621,499	(4,792,653)	1,364,820	8,011,333	863,370	(4,517,544)	(5,155,095)	9,861,808	65,097
Difference			0	(1)	(1)	0	1	1	0	5	4

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Division 009 - Kentucky Division
Calendar Year End 12/31/2016

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2015 12/31/2014	Fiscal 2015 3/31/2015	Fiscal 2015 6/30/2015	Fiscal 2015 9/30/2015	Fiscal 2016 12/31/2015	Fiscal 2016 3/31/2016	Fiscal 2016 6/30/2016	Fiscal 2016 9/30/2016	Fiscal 2017 12/31/2016
MIP/VPP Accrual	ACC	ACC04	(7,976)	(7,976)	(7,976)	(31,513)	(31,513)	(31,513)	(31,513)	(18,182)	(18,182)
Accrual - Subtotal			(7,976)	(7,976)	(7,976)	34,657	34,657	34,657	34,657	(18,182)	(18,182)
CWIP	CWIP/RWIP	FXA26	1,021,559	1,021,559	1,021,559	1,892,470	1,892,470	1,892,470	1,892,470	(2,823,186)	(2,823,186)
RWIP	CWIP/RWIP	FXA47	(716,683)	(716,683)	(716,683)	(569,282)	(569,282)	(569,282)	(569,282)	(827,485)	(827,485)
CWIP/RWIP - Subtotal			304,876	304,876	304,876	1,323,187	1,323,187	1,323,187	1,323,187	(3,650,671)	(3,650,671)
Fixed Asset Cost Adjustment	FXA	FXA01	(56,469,106)	(56,469,106)	(56,469,106)	(63,663,356)	(63,663,356)	(63,663,356)	(63,663,356)	(78,351,671)	(78,351,671)
Depreciation Adjustment	FXA	FXA02	(13,319,199)	(13,319,199)	(13,319,199)	(16,287,937)	(16,287,937)	(16,287,937)	(16,287,937)	(16,600,785)	(16,600,785)
Plant - Subtotal			(69,788,304)	(69,788,304)	(69,788,304)	(79,951,293)	(79,951,293)	(79,951,293)	(79,951,293)	(94,952,456)	(94,952,456)
Deferred Gas Costs	GCA	GCA01	(1,162,680)	(1,162,680)	(1,162,680)	2,136,050	2,136,050	2,136,050	2,136,050	(355,656)	(355,656)
Over Recoveries of PGA	GCA	GCA03	(67,854)	(67,854)	(67,854)	(3,007,699)	(3,007,699)	(3,007,699)	(3,007,699)	(333,873)	(333,873)
Gas Cost Adjustment - Subtotal			(1,230,534)	(1,230,534)	(1,230,534)	(871,649)	(871,649)	(871,649)	(871,649)	(689,529)	(689,529)
Customer Advances	ONT	CAP01	676,690	676,690	676,690	647,007	647,007	647,007	647,007	608,936	608,936
Deferred Expense Projects	ONT	DTE09	(8,958)	(8,958)	(8,958)	(12,057)	(12,057)	(12,057)	(12,057)	(12,450)	(12,450)
Allowance for Doubtful Accounts	ONT	ONT02	355,527	355,527	355,527	264,581	264,581	264,581	264,581	266,710	266,710
Prepayments	ONT	ONT31	(87,084)	(87,084)	(87,084)	(102,457)	(102,457)	(102,457)	(102,457)	(90,565)	(90,565)
Other - Subtotal			934,129	934,129	934,129	795,022	795,022	795,022	795,022	772,631	772,631
ST-State Net Operating Loss	TAX	TAX04	1,368,432	1,368,432	1,368,432	1,790,298	1,790,298	1,850,041	1,850,041	2,496,830	2,496,830
FD-Federal Benefit on State NOL	TAX	TAX12	(486,350)	(486,350)	(486,350)	(626,604)	(626,604)	(647,514)	(647,514)	(873,890)	(873,890)
Other Tax Effected Items - Subtotal			882,082	882,082	882,082	1,163,694	1,163,694	1,202,527	1,202,527	1,622,940	1,622,940
Total Accumulated Deferred Income Tax			(68,905,727)	(68,905,727)	(68,905,727)	(77,988,859)	(77,988,859)	(77,950,026)	(77,950,026)	(96,915,267)	(96,915,267)
Per Financials:											
A1900-28201			471,426	471,426	471,426	(193,983)	(193,983)	(214,893)	(214,893)	(32,518)	(32,518)
A1900-28206			1,432,844	1,432,844	1,432,844	1,819,392	1,819,392	1,879,135	1,879,135	2,552,015	2,552,015
A2820-28201			(65,105,021)	(65,105,021)	(65,105,021)	(73,673,458)	(73,673,458)	(73,673,458)	(73,673,458)	(92,388,928)	(92,388,928)
A2820-28206			(4,378,408)	(4,378,408)	(4,378,408)	(4,954,648)	(4,954,648)	(4,954,648)	(4,954,648)	(6,214,198)	(6,214,198)
A2830-28201			(1,242,977)	(1,242,977)	(1,242,977)	(924,021)	(924,021)	(924,021)	(924,021)	(780,542)	(780,542)
A2830-28204			-	-	0	-	-	-	-	-	-
A2830-28206			(83,592)	(83,592)	(83,592)	(62,142)	(62,142)	(62,142)	(62,142)	(51,094)	(51,094)
Total			(68,905,727)	(68,905,727)	(68,905,727)	(77,988,859)	(77,988,859)	(77,950,026)	(77,950,026)	(96,915,264)	(96,915,264)
Difference			(0)	(0)	(0)	-	-	0	0	(3)	(3)

KY DR Q48 (a) 1&2

Atmos Energy Corporation, Inc.
Accumulated Deferred Income Taxes
Company 010 - Shared Services
Calendar Year End 12/31/2016

ALL NUMBERS ARE TAX EFFECTED

Adjustment Description	Category	Adj Code	Fiscal 2015 12/31/2014	Fiscal 2015 3/31/2015	Fiscal 2015 6/30/2015	Fiscal 2015 9/30/2015	Fiscal 2016 12/31/2015	Fiscal 2016 3/31/2016	Fiscal 2016 6/30/2016	Fiscal 2016 9/30/2016	Fiscal 2017 12/31/2016
Directors Deferred Bonus	ACC	ACC03	123,167	123,167	123,167	140,541	140,541	140,541	140,541	166,965	166,965
MIP/VPP Accrual	ACC	ACC04	843,051	843,051	843,051	751,930	751,930	751,930	751,930	924,130	924,130
Self Insurance - Adjustment	ACC	ACC08	4,576,432	4,576,432	4,576,432	2,386,432	2,386,432	2,386,432	2,386,432	2,915,283	2,915,283
Worker's Comp Insurance Reserve	ACC	ACC12	(628)	(628)	(628)	68,921	68,921	68,921	68,921	104,671	104,671
Accrual - Subtotal			5,556,450	5,556,450	5,556,450	3,376,335	3,376,335	3,376,335	3,376,335	4,111,049	4,111,049
SEBP Adjustment	BEN	NBP03	23,458,405	23,888,127	24,316,653	24,888,020	25,132,565	25,490,159	25,845,195	26,316,340	26,316,340
Restricted Stock Grant Plan	BEN	NBP05	7,385,565	7,385,565	7,385,565	6,917,886	6,917,886	6,917,886	6,917,886	4,631,448	4,631,448
Rabbi Trust	BEN	NBP06	1,534,495	1,534,495	1,534,495	1,442,650	1,442,650	1,442,650	1,442,650	1,442,452	1,442,452
Restricted Stock - MIP	BEN	NBP13	9,513,920	9,513,920	9,513,920	11,152,323	11,152,323	11,152,323	11,152,323	12,632,356	12,632,356
Director's Stock Awards	BEN	NBP16	4,119,248	4,119,248	4,119,248	4,870,800	4,870,800	4,870,800	4,870,800	5,939,395	5,939,395
Pension Expense	BEN	PEN01	(16,687,700)	(14,379,605)	1,798,490	(35,639,201)	(21,491,981)	(37,677,526)	(35,659,207)	(30,651,600)	(30,651,600)
FAS106 Adjustment	BEN	PRB01	8,291,685	8,432,338	8,589,985	8,766,482	8,711,975	8,776,976	8,754,081	8,944,489	8,944,489
Benefits - Subtotal			37,615,618	40,494,088	57,258,356	22,398,960	36,736,218	20,973,268	23,323,728	29,254,880	29,254,880
CWIP	CWIP/RWIP	FXA26	(565,154)	(565,154)	(565,154)	(2,672,394)	(2,672,394)	(2,672,394)	(2,672,394)	1,451,951	1,451,951
RWIP	CWIP/RWIP	FXA47	(4,017)	(4,017)	(4,017)	(4,660)	(4,660)	(4,660)	(4,660)	(3,919)	(3,919)
CWIP/RWIP - Subtotal			(569,171)	(569,171)	(569,171)	(2,677,054)	(2,677,054)	(2,677,054)	(2,677,054)	1,448,032	1,448,032
Fixed Asset Cost Adjustment	FXA	FXA01	(75,633,708)	(76,630,053)	(77,649,399)	(77,062,998)	(78,278,459)	(80,629,211)	(80,791,826)	(87,483,202)	(88,031,197)
Depreciation Adjustment	FXA	FXA02	26,595,515	24,246,549	22,940,442	21,739,187	19,688,890	16,389,868	16,389,868	35,322,799	33,954,625
Section 481(a) Cushion Gas	FXA	FXA13	549,284	549,284	549,284	549,284	549,284	549,284	549,284	549,209	549,209
Section 481(a) Line Pack Gas	FXA	FXA14	66,648	66,648	66,648	66,648	66,648	66,648	66,648	66,639	66,639
Plant - Subtotal			(48,422,261)	(51,767,573)	(54,093,026)	(54,707,879)	(57,973,637)	(60,705,016)	(63,786,026)	(51,544,555)	(53,460,724)
Charitable Contribution Carryover	ONT	ONT04	10,525,877	10,525,877	10,525,877	11,423,536	11,424,357	11,424,448	11,424,668	11,032,917	11,032,917
Prepayments	ONT	ONT31	(2,775,517)	(2,775,517)	(2,775,517)	(3,837,217)	(3,837,217)	(3,837,217)	(3,837,217)	(4,047,588)	(4,047,588)
Federal & State Tax Interest	ONT	ONT61	117,991	117,991	117,991	271,005	271,005	271,005	271,005	439,887	439,887
VA Charitable Contributions	ONT	ONT67	(6,968,861)	(6,968,861)	(6,968,861)	(10,286,479)	(10,286,479)	(10,286,479)	(10,286,479)	(9,275,764)	(9,275,764)
Other - Subtotal			1,041,011	1,041,011	1,041,007	(2,425,743)	(2,424,922)	(2,424,831)	(2,424,611)	(1,850,546)	(1,850,546)
FD-NOL Credit Carryforward - Non Reg	TAX	TAX02NR	(219,650,879)	(224,875,942)	(227,845,749)	(223,209,326)	(223,040,174)	(226,944,352)	(231,757,499)	(237,733,657)	(245,531,762)
FD-NOL Credit Carryforward - Utility	TAX	TAX02U	469,818,580	425,654,746	407,851,903	530,457,730	554,535,985	541,564,884	570,484,105	725,716,695	761,090,475
FD-NOL Credit Carryforward - Other	TAX	TAX02OT	(2,947,398)	(2,330,152)	(2,330,152)	(8,887,801)	(8,887,801)	5,386,873	5,386,873	6,052,102	6,052,102
FD-FAS 115 Adjustment	TAX	TAX06	(3,681,504)	(4,187,378)	(4,131,920)	(2,731,369)	(2,328,177)	(1,771,532)	(1,862,234)	(2,481,569)	(2,087,642)
FD-AMT Minimum Tax Credit	TAX	TAX23	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286	10,099,286
ST-Enterprise Zone ITC	TAX	TAX39	988,593	988,593	988,593	1,166,272	1,166,272	1,166,272	1,166,272	1,755,554	1,755,554
FD-Treasury Lock Adjustment-Realized	TAX	TAX40	10,842,725	10,792,874	10,743,023	10,720,230	10,670,379	10,570,677	10,520,828	10,470,977	10,470,977
FD-Treasury Lock Adjustment-Unrealized	TAX	TAX41	29,490,433	48,318,293	17,055,692	40,346,642	37,647,022	68,516,916	91,127,627	97,261,210	44,881,209
Other Tax Effected Items - Subtotal			294,953,737	264,454,221	212,424,577	357,553,469	379,454,597	408,230,680	454,806,912	610,497,402	586,037,152
Total Accumulated Deferred Income Tax			290,175,385	259,209,027	221,618,194	323,518,089	356,491,538	366,773,383	412,619,283	591,916,262	565,539,843
Per Financials:											
A1900-28201			293,545,263	293,697,674	293,697,674	366,488,790	366,488,790	383,877,949	385,328,672	566,487,745	569,144,468
A1900-28206			5,001,986	5,001,986	5,001,986	5,284,141	5,284,141	5,284,141	5,284,141	5,863,388	5,863,388
A2820-28201			(21,180,887)	(70,552,606)	(77,479,816)	(53,768,896)	(18,904,196)	(56,628,158)	(34,673,126)	(46,939,320)	(23,857,791)
A2820-28206			(2,966,532)	(2,985,717)	(2,392,341)	(3,616,037)	(3,921,047)	(3,951,061)	(3,157,201)	(3,235,948)	
A2830-28201			14,781,442	31,902,181	2,614,806	8,554,726	6,356,295	35,755,822	56,810,051	65,268,801	16,511,852
A2830-28204			-	-	-	-	-	-	-	-	-
A2830-28206			994,074	2,145,468	175,850	575,318	427,470	2,404,631	3,820,559	4,393,219	1,114,243
Total			290,175,344	259,208,987	221,618,158	323,518,042	356,491,490	366,773,337	412,619,236	591,916,632	565,540,212
Difference			41	40	36	47	48	46	47	(370)	(369)

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Atmos Energy Corporation, Inc.
Federal Income Taxes - Operating
Calendar Year End 12/31/2016

Company	Service Area	1/31/2016	2/29/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016
10	002DIV	36,223,050	36,619,384	(2,267,801)	(2,137,579)	(2,058,637)	20,600,318	20,596,026	20,625,484	195,363,253	(104,644)	(242,551)	23,587,427
	10 012DIV	-	-	-	-	-	-	-	-	1,275,429	-	-	-
Total 10		\$ 36,223,050	\$ 36,619,384	\$ (2,267,801)	\$ (2,137,579)	\$ (2,058,637)	\$ 20,600,318	\$ 20,596,026	\$ 20,625,484	\$ 196,638,683	\$ (104,644)	\$ (242,551)	\$ 23,587,427
	50 009DIV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,618,363)	\$ -	\$ -	\$ -
	50 091DIV	\$ 1,961,172	\$ 4,757,904	\$ 1,852,951	\$ 2,502,588	\$ 2,882,025	\$ 2,675,333	\$ 3,163,043	\$ 3,484,360	\$ (853,895)	\$ 1,069,726	\$ 2,763,918	\$ (3,230,213)
Total 50		\$ 1,961,172	\$ 4,757,904	\$ 1,852,951	\$ 2,502,588	\$ 2,882,025	\$ 2,675,333	\$ 3,163,043	\$ 3,484,360	\$ (10,472,258)	\$ 1,069,726	\$ 2,763,918	\$ (3,230,213)
Grand Total		\$ 38,184,221	\$ 41,377,288	\$ (414,850)	\$ 365,010	\$ 823,388	\$ 23,275,651	\$ 23,759,070	\$ 24,109,845	\$ 186,166,425	\$ 965,082	\$ 2,521,367	\$ 20,357,214

Atmos Energy Corporation, Kentucky
Franchise Fee Payment Amounts by City
Jan-Dec 2016

City	Basis for FF	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total by City
Adairville	Revenue	512.29			888.79			314.13			258.15			1,973.36
Auburn	Revenue	665.94			1,357.21			543.34			359.55			2,926.04
Beaver Dam	Revenue	2,400.69			4,711.67			2,269.08			1,653.60			11,035.04
Bowling Green	Revenue	38,173.87			70,388.41			32,467.44			24,596.80			165,626.52
Burgin	Revenue	292.32			678.24			337.18			186.68			1,494.42
Cadiz	Revenue	2,154.23			3,746.13			1,327.30			979.56			8,207.22
Calhoun	Revenue	474.62			1,053.81			425.69			274.61			2,228.73
Calvert City	Meter												345.60	345.60
Campbellsville	Revenue	5,496.80			10,366.90			4,539.40			3,391.03			23,793.93
Cave City	Revenue	1,173.96			1,965.26			908.00			620.12			4,687.34
Central City	Meter												527.45	527.45
Cloverport	Revenue	365.38			884.60			407.71			223.13			1,880.82
Crofton	Revenue	382.87			687.33			276.72			196.90			1,553.82
Danville	Revenue							10,663.41			12,620.99			23,284.40
Dawson Springs	Revenue	1,229.67			2,425.09			992.97			671.30			5,319.03
Dixon	Meter				70.50									70.50
Earlington	Revenue	685.29			1,466.49			580.06			300.98			3,012.82
Eddyville	Revenue	697.53			1,255.96			538.49			439.29			2,931.27
Elkton	Revenue	1,563.77			2,975.63			1,371.94			1,020.58			6,931.92
Fordsville	Meter									85.50				85.50
Franklin	Revenue	4,682.77			9,702.41			4,608.46			3,513.72			22,507.36
Fredonia	Revenue	209.41			508.20			228.05			145.03			1,090.69
Glasgow	Revenue	25,374.37			50,884.55			24,487.40			16,070.20			116,796.52
Greensburg	Revenue	3,234.30			6,727.43			2,875.38			1,961.70			14,798.81
Greenville	Revenue	2,479.97			4,930.48			2,070.90			1,392.84			10,874.17
Hardinsburg	Revenue	1,305.42			2,211.51			877.43			639.22			5,033.58
Harrodsburg	Revenue	17,321.66			27,892.20			13,036.76			10,849.04			69,099.66
Hartford	Revenue	1,282.06			2,842.22			1,179.52			790.44			6,094.24
Hawesville	Revenue	544.16			1,221.27			589.79			382.50			2,737.72
Hopkinsville	Revenue	17,071.04			33,815.83			14,350.10			11,304.91			76,341.88
Horse Cave	Revenue	2,464.85			3,462.41			2,337.72			1,844.74			10,109.72
Hustonville	Revenue	147.20			245.09			109.70			82.66			584.65
Junction City	Revenue	794.90			1,369.67			637.76			619.54			3,421.87
Lancaster	Revenue	1,349.88			2,762.33			1,157.74			809.15			6,078.90
Lawrenceburg	Revenue	7,547.91			16,127.60			7,311.10			4,628.18			35,614.79
Lebanon	Revenue	3,783.49			7,290.72			3,280.37			2,204.42			16,559.00
Livermore	Revenue	1,007.00			2,253.87			1,130.50			863.58			5,054.95
Madisonville	Revenue	11,557.28			23,193.19			9,420.57			6,372.62			50,543.66
Marion	Revenue	1,509.24			2,823.06			1,172.24			818.32			6,322.88
Mayfield	Revenue	19,783.71			38,833.17			14,723.39			10,672.15			84,012.42
Mortons Gap	Meter		88.90											88.90
Munfordville	Meter								190.80					190.80
Nortonville	Meter		137.20											137.20
Oakland	Revenue	124.14			228.59			75.39			48.42			476.54
Owensboro	Revenue	79,656.32			141,904.35			64,951.54			49,281.73			335,793.94
Park City	Revenue	256.46			447.09			187.70			198.90			1,090.15
Perryville	Revenue	425.86			744.48			277.75			204.77			1,652.86
Powderly	Meter													64.20
Princeton	Revenue	4,190.97			8,272.97			3,393.85			2,293.83			18,151.62
Russellville	Revenue	6,994.75			13,336.09			5,568.29			3,971.55			29,870.68
Sacramento	Revenue	222.11			383.03			141.90			99.80			846.84
Sebree	Revenue	481.12			1,161.55			521.89			302.11			2,466.67
Smiths Grove	Revenue	506.43			900.13			317.18			279.49			2,003.23
Springfield	Revenue	2,444.21			4,550.83			2,098.22			1,542.13			10,635.39
Stanford	Revenue	3,699.76			6,282.17			2,610.24			1,963.47			14,555.64
Whitesville	Revenue	407.89			892.74			395.15			254.93			1,950.71
Wingo	Meter			70.50										70.50
Woodburn	Meter					36.00								36.00
Total Payments		279,129.47	226.10	70.50	522,953.25	36.00		244,046.84	190.80	85.50	183,999.36	64.20	873.05	1,231,675.07

Atmos Energy Corporation
Kentucky 009
Analysis of Other Operating Taxes
12 Months Ended December 31, 2016

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	<u>Kentucky Retail</u>					
2	(a) State Income	\$ -	\$ -	\$ 6,113,602	\$ -	Amounts Accrued and Amounts Paid recorded in 002000, not at 009000
3	(b) Franchise Fees	72,786		1,193,401	1,231,675	The Amount Paid includes the discounts taken for each applicable city
4	(c) AdValorem	4,547,055	52,944	4,599,999	3,794,296	The Amount Paid includes 2012 taxes (\$66,261.20), 2013 taxes (\$97.03) 2014 taxes (\$436,008.06), 2015 taxes (\$3,205,859.18), and 2016 taxes (\$86,070.93)
5	(d) Payroll Taxes	349,067	525,348	3,232	2,147,628	Amount Paid is recorded at CO50
6	(e) Other Taxes					
7	Sales Tax	(551)		2,560,067	2,682,231	The Amount Paid includes the discounts taken for vendor's compensation. Atmos Energy's billing system will, from time to time, record the billing detail to an incorrect division. Those billing items are combined with the billing items coded correctly within our billing system and paid together to the State of Kentucky.
8	KY School Tax			3,683,349	3,617,192	
9	Sales Tax Audit					
10	WKG Hwy	2,328			2,328	
11						
12	Total Retail [L1(a) thru L1(e)]	\$ 4,970,684	\$ 578,292	\$ 18,153,650	\$ 13,475,349	
13						
14	Other Jurisdictions	-	-	-	-	Total of Divisions 002, 012, & 091 Detail on following tabs
15						
16	Total per Books (L2 and L3)	\$ 4,970,684	\$ 578,292	\$ 18,153,650	\$ 13,475,349	

Atmos Energy Corporation
SSU 002
Analysis of Other Operating Taxes
12 Months Ended December 31, 2016

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	771,000	-	771,000	670,045	Amount paid is for 2015 taxes
3	KY Use Tax			248,362	248,362	
4	Payroll Tax	3,432,665	176,546	14,968	3,933,590	
5						
6	Allocation	5.20%				
7						
8	Allocated to KY	218,633.29	9,182.20	40,878.32	239,435.80	

Atmos Energy Corporation
SSU 012
Analysis of Other Operating Taxes
12 Months Ended December 31, 2016

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	618,000	-	618,000	559,009	Amount paid is for 2015 taxes
3	Other Taxes					
4	Payroll Tax	2,499,367	59,269	(7,472)	2,208,324	
5						
6	Allocation	5.67%				
7						
8	Allocated to KY	176,782.97	3,361.10	34,622.48	156,932.85	

Atmos Energy Corporation
Kentucky 091
Analysis of Other Operating Taxes
12 Months Ended December 31, 2016

Line No.	Item	Charged Expense	Charged to Construction	Amounts Accrued	Amount Paid	Notes
1	Franchise Fees					
2	AdValorem	82,500	-	82,500	2,645	Amount paid is for 2016 taxes
3	Other Taxes					
4	Payroll Tax	143,974	213,924	1,916	2,147,628	Amount Paid is recorded at CO50
5						
6	Allocation	50.25%				
7						
8	Allocated to KY	<u>113,806.08</u>	<u>107,499.92</u>	<u>42,420.05</u>	<u>1,080,541.39</u>	

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-49
Page 1 of 1

REQUEST:

Provide the following information with regard to uncollectible accounts for the three most recent calendar years for gas operations:

- a. Reserve account balance at the beginning of the year;
- b. Charges to reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-49_Att1 - KY Bad Debt Rollforward as of CY14 to CY16.xlsx, 1 Page.

Respondent: Laura Gillham

**Atmos Energy Corporation - Kentucky
 Uncollectible Accounts Expense
 CY2014 to CY2016**

Kentucky (Division 009)

Line No.	Twelve Months Ending	Beginning Balance	Accounts Written-Off	Collection of Accounts Written-Off	Provision for Uncollectibles	Ending Balance	% of Provision for Uncollectibles to Operating Revenue	Operating Revenue
1	December 31, 2014	(560,618)	994,118	(184,812)	(1,092,228)	(843,540)	0.62%	175,388,964
2	December 31, 2015	(843,541)	1,514,549	(201,277)	(1,047,950)	(578,219)	0.71%	147,443,053
3	December 31, 2016	(578,219)	543,619	(156,391)	(490,589)	(681,580)	0.39%	125,267,146

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-50
Page 1 of 1

REQUEST:

Provide the utility's written policies on the compensation of outside attorneys, auditors, consultants, and all other professional service providers. Include a schedule of fees, per diems, and other compensation in effect during the base period. Include all agreements, contracts, memoranda of understanding, and any other documentation that explains the nature and type of reimbursement paid for professional services. Indicate if any changes have occurred since the test year of the utility's last base rate case, the effective date of these changes, and the reason for these changes.

RESPONSE:

The Company does not maintain any written policy on the compensation of outside attorneys, auditors, consultants or other professional service providers. Instead, the Company's practice is to retain the services of outside professional providers on an as-needed basis at a negotiated rate. Also, please see Confidential Attachment 1 and Confidential Attachment 2 for outside consultant contracts with Paul Raab and Dr. James Vander Weide, respectively.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-50_Att1 - Raab Agreement (CONFIDENTIAL).pdf, 5 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-50_Att2 - Vander Weide Agreement (CONFIDENTIAL).pdf, 5 Pages.

Respondent: Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-51
Page 1 of 1

REQUEST:

Provide a detailed analysis of expenses for professional services during the most recent 12-month period for which information is available at the time the application is filed, as shown in Schedule 51, and all work papers supporting the analysis. At a minimum, the work papers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

RESPONSE:

Please see Confidential Attachment 1 for the analysis of expenses booked for professional services during the most recent 12 month period (September 2016 through August 2017). Please note that information regarding hourly rates and time charged is not readily available.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-51_Att1 - Professional Services Expense (CONFIDENTIAL).xlsx, 2 Pages.

Respondent: Laura Gillham

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-52
Page 1 of 2

REQUEST:

Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of charges booked for advertising expenditures during the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule 52a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 - Miscellaneous General Expenses for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Format 52b and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 52b.
- c. An analysis of Account No. 426- Other Income Deductions for the most recent 12-month period for which information is available at the time the application is filed. Include a complete breakdown of this account as shown in Schedule 52c, and provide detailed work papers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.) dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule 52c.

RESPONSE:

- a) Please see Attachment 1 for a detailed breakdown of Advertising Expense.
- b) Please see Attachment 2 for a detailed breakdown of Miscellaneous General Expenses.
- c) Account 426 - Other Income Deductions is a "below the line" expense and therefore is excluded from the revenue requirement in the case.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-52
Page 2 of 2

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-52_Att1 - Advertising Expense.xlsx, 3 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-52_Att2 - Misc General Expenses.xlsx, 3 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Advertising Expense
For the 12 month period Sep-16 through Aug-17 (most recent 12 month period available)

		12 Months Ended August 2017				
Line No.	Item (A)	Sales or Promotional Advertising (1)	Safety or Req by Law Advertising	Total Utility	Kentucky Jurisdictional	Allocated Amount
1	Div 009					
2	Newspaper, Magazine, bill stuffer & Other	\$ 192,202	\$ 43,771	\$ 235,972	100%	235,972
3						
4	Div 091					
5	Newspaper, Magazine, bill stuffer & Other	27,219	262,658	289,877	50.25%	145,663
6						
7	Div 002					
8	Newspaper, Magazine, bill stuffer & Other	304,133	376	304,509	5.20%	15,834
9						
10	Div 012					
11	Newspaper, Magazine, bill stuffer & Other	5,278	-	5,278	5.67%	299
12						
13	Grand Total	<u>\$ 528,831</u>	<u>\$ 306,804</u>	<u>\$ 835,636</u>		<u>397,769</u>

Note:

The Company does not record Advertising expense in the detail listed on Data Request Schedule 51a.

Below-the-line accounts are not included in the analysis above.

1. Sales and Promotional Advertising is excluded from the Company's Revenue Requirement.

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Advertising Expense
For the 12 month period Sep-16 through Aug-17 (most recent 12 month period available)

Div	Account	Account Description	Sub Account	Sub Account Description	SEP-16	OCT-16	NOV-16	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17
091	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	112	-	-	-	-	-	-	-	-	-
002	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	376	-	-	-	-	-	-	-	-	-
009	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	14,832	-	-	-	-	285	970	-	-
009	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	130	-	-	-	-	-	-	-	-
009	8740	Mains and Services Expenses	04002	Required By Law, Safety	473	-	496	973	1,481	960	-	-	-	-
091	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	43,907	4,130	2,805	1	61,030	191	1,325	71,281	2,427	3,559
009	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	-	-	-	-	40	-
009	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	150	-	-	-	-	-
009	8740	Mains and Services Expenses	04018	Safety	-	87	601	104	218	31	403	-	-	-
009	8810	Distribution-Rents	04018	Safety	-	-	-	-	-	-	-	-	945	-
009	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-	-	-	-	14	-	-
009	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	20,000	-	-	-	-	-	-
009	9250	A&G-Injuries & damages	04018	Safety	-	-	-	-	-	-	-	-	57	180
002	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	-	-	-	-	-	704	-	-	-
002	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	20,805	1,326	2,525	4,226	340	(110)	830	847	1,274	1,153
002	4265	Other deductions	04021	Promo Other, Misc	171	42	-	-	-	-	-	847	-	-
009	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	68	318	59	363	-	-	229	176	268	330
009	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	1,000	-	-	-	-
012	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	84	-	-	-	-	-	-	-	-	-
012	4265	Other deductions	04021	Promo Other, Misc	341	86	-	-	-	-	-	-	-	-
091	9130	Sales-Advertising expenses	04021	Promo Other, Misc	1,631	-	978	318	-	-	-	206	-	-
009	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-	1,653	-	-	-	-	-
009	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-	-	-	232	-	-	-
002	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,523	5,000	-	3,788	3,837	1,978	-	3,000	2,680	-
009	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	160	-	-	-	-	493	17	1,109
009	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	5	-	-	-	-	-	-	-
009	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	-	-	-	118	-	-	-	-
009	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	100	-	501	-	-	2,000	-	1,878	962	-
009	4265	Other deductions	04040	Community Rel&Trade Shows	2,720	859	3,029	1,326	50	-	249	2,567	898	3,603
009	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	2,000	-	-	-	-	-	-	-	-	-
012	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	607	-
012	4265	Other deductions	04040	Community Rel&Trade Shows	750	-	-	-	-	-	400	-	1,218	100
012	9010	Customer accounts-Operation supervision	04040	Community Rel&Trade Shows	-	16	-	-	-	14	-	-	192	-
091	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	1,143	-	-	150	1,865	370	-	-	700	-
091	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	377	-	-	-	-	-	-	-	-	-
091	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	-	-	60	-	-	-	-	-
002	9210	A&G-Office supplies & expense	04041	Gas Light Relight Program	-	-	40,000	-	(40,000)	-	-	-	-	-
009	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-	-	-	316	-	-	-
002	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	-	-	-	-
002	9210	A&G-Office supplies & expense	04044	Advertising	33,873	-	9,975	8,085	3,412	10,132	8,120	295	9,567	8,288
009	9120	Sales-Demonstrating and selling expenses	04044	Advertising	1,715	1,302	75	2,076	5,749	2,673	923	1,668	1,619	2,786
009	9110	Sales-Supervision	04044	Advertising	250	2,367	421	-	-	-	-	-	-	-
009	9130	Sales-Advertising expenses	04044	Advertising	1,120	4,373	275	751	719	3,855	2,050	749	2,143	3,025
091	9110	Sales-Supervision	04044	Advertising	-	-	-	-	-	500	-	-	-	-
002	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	1,703	-	-	-	-	-	-
002	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	2,356	500	608	152	5,638	6,363	27,968	13,486	8,140	7,476
009	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,676	1,580	3,185	1,216	4,786	5,049	10,892	7,790	4,801	2,008
009	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	-	-	395	-	395	395
009	9110	Sales-Supervision	04046	Customer Relations & Assist	5,581	2,502	2,900	2,063	-	-	21	(137)	-	-
009	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	3,037	-	-	-	-	-	-	-
009	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	450	1,087	-	-	392	429	-	-	-	-
009	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
091	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
091	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	2,378	223	360	418	395	-	-	-	-	-
091	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	-	395	-	-	-	-
091	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
091	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	1,000	93	-	-	-	-	-
091	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	166	8	-	167	204	151	130	109	10	-
					128,144	40,747	72,014	48,876	52,071	35,897	55,473	106,239	38,759	34,011

Atmos Energy Corporation, Kentucky/Mid-States Division
Kentucky Jurisdiction Case No. 2017-00349
Advertising Expense
For the 12 month period Sep-16 through Aug-17 (most recent 12 month period available)

Div	Account	Account Description	Sub Account	Sub Account Description	JUL-17	AUG-17	Total	Sales or Safety or		
								Div	Promotional	Req by Law
091	8700	Distribution-Operation supervision and engineering	04001	Safety, Newspaper	-	-	112	009	192,202	43,771
002	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	-	-	376	091	27,219	262,658
009	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	21	16,108	002	304,133	376
009	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	130	012	5,278	-
009	8740	Mains and Services Expenses	04002	Required By Law, Safety	-	-	4,383		528,831	306,804
091	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	63,413	1,067	262,546			
009	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	40			
009	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	150			
009	8740	Mains and Services Expenses	04018	Safety	97	-	1,522			
009	8810	Distribution-Rents	04018	Safety	-	-	945			
009	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	14			
009	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	20,000			
009	9250	A&G-Injuries & damages	04018	Safety	174	67	478			
002	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	-	704			
002	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	117	8,332	44,275			
002	4265	Other deductions	04021	Promo Other, Misc	-	-	1,080			
009	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	404	2,518			
009	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	1,000			
012	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	-	-	84			
012	4265	Other deductions	04021	Promo Other, Misc	-	-	427			
091	9130	Sales-Advertising expenses	04021	Promo Other, Misc	115	1,559	4,806			
009	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	1,653			
009	8600	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	232			
002	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	1,348	26,135			
009	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	233	2,013			
009	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	5			
009	9110	Sales-Supervision	04040	Community Rel&Trade Shows	-	-	118			
009	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	106	4	6,091			
009	4265	Other deductions	04040	Community Rel&Trade Shows	875	1,340	19,217			
009	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	-	-	2,000			
012	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	-	-	607			
012	4265	Other deductions	04040	Community Rel&Trade Shows	400	-	3,939			
012	9010	Customer accounts-Operation supervision	04040	Community Rel&Trade Shows	-	-	221			
091	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	252	1,125	7,105			
091	9090	Customer service-Operating informational and instructional advertising expense	04040	Community Rel&Trade Shows	-	-	377			
091	4265	Other deductions	04040	Community Rel&Trade Shows	-	-	60			
002	9210	A&G-Office supplies & expense	04041	Gas Light Relight Program	-	-	-			
009	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	316			
002	9120	Sales-Demonstrating and selling expenses	04044	Advertising	5,000	-	5,000			
002	9210	A&G-Office supplies & expense	04044	Advertising	-	8,288	118,896			
009	9120	Sales-Demonstrating and selling expenses	04044	Advertising	1,518	3,850	26,202			
009	9110	Sales-Supervision	04044	Advertising	200	-	4,589			
009	9130	Sales-Advertising expenses	04044	Advertising	599	390	20,556			
091	9110	Sales-Supervision	04044	Advertising	-	-	500			
002	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,192	80	5,552			
002	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	18,679	2,030	102,511			
009	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	8,627	12,262	79,431			
009	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	395	-	1,580			
009	9110	Sales-Supervision	04046	Customer Relations & Assist	1,623	(65)	18,363			
009	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	3,267			
009	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	2,883			
009	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	150			
091	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	518	518			
091	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	4,298			
091	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	395			
091	9110	Sales-Supervision	04046	Customer Relations & Assist	-	-	500			
091	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	3,268	7,106			
091	9100	Customer service-Miscellaneous customer service	04046	Customer Relations & Assist	357	118	1,556			
					105,740	46,239	835,636			

Atmos Energy Corporation - Kentucky
Analysis of Account No. 930 – Miscellaneous General Expenses
For the 12 month period Sep-16 through Aug-17 (most recent 12 month period available)
Division 009 Direct

Account	Account Description	Sub Account	Sub Account Description	Total
9302	Miscellaneous general expenses	05415	Membership Fees	6,299
9302	Miscellaneous general expenses	05417	Club Dues - Deductible	1,300
9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	59
9302	Miscellaneous general expenses	07510	Association Dues	85,065
9302	Miscellaneous general expenses	07520	Donations	275
9302	Miscellaneous general expenses	07590	Misc General Expense	100
				<u>93,098</u>

Atmos Energy Corporation - Kentucky
 Detailed Analysis for Misc General Expense
 For the 12 month period Sep-16 through Aug-17 (most recent 12 month period available)
 Division 009

Line No.	Month	Source	Category	JE Name	Company	Cost Center	Cost Center Description	Account	Account Description	Sub Account
1	SEP-16	Payables	Purchase Invoices	SEP-16 Purchase Invoices USD	050	2736	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510
2	SEP-16	Payables	Purchase Invoices	SEP-16 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
3	OCT-16	Spreadsheet	Adjustment	Reverses *030-001 Adjustment USD*05-NOV-2016 00:00:08	050	2636	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
4	OCT-16	Spreadsheet	Adjustment	030-001 Adjustment USD	050	2638	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
5	OCT-16	Spreadsheet	Adjustment	030-001 Adjustment USD	050	2638	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
6	OCT-16	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
7	OCT-16	Payables	Purchase Invoices	OCT-16 Purchase Invoices USD	050	2804	KMD-Owensboro Rates & Regulatory Affairs	9302	Miscellaneous general expenses	07510
8	OCT-16	Payables	Purchase Invoices	OCT-16 Purchase Invoices USD	050	2736	KMD-Hopkinsville C&M/Service	9302	Miscellaneous general expenses	07520
9	OCT-16	Payables	Purchase Invoices	OCT-16 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
10	NOV-16	Spreadsheet	Adjustment	Reverses *030-001 Adjustment USD*05-NOV-2016 00:00:23	050	2638	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
11	NOV-16	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
12	NOV-16	Payables	Purchase Invoices	NOV-16 Purchase Invoices USD	050	2636	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
13	NOV-16	Payables	Purchase Invoices	NOV-16 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07510
14	NOV-16	Payables	Purchase Invoices	NOV-16 Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510
15	DEC-16	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
16	DEC-16	Payables	Purchase Invoices	DEC-16 Purchase Invoices USD	050	2634	KMD-Madisonville C&M/Service	9302	Miscellaneous general expenses	07510
17	DEC-16	Payables	Purchase Invoices	DEC-16 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	05415
18	DEC-16	Payables	Purchase Invoices	DEC-16 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	05415
19	JAN-17	Spreadsheet	Adjustment	030-001 Adjustment USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
20	JAN-17	Spreadsheet	Adjustment	030-001 Adjustment USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
21	JAN-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
22	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2734	KMD-Bowling Green C&M/Service	9302	Miscellaneous general expenses	07510
23	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2604	KMD-Owensboro Rates & Regulatory Affairs	9302	Miscellaneous general expenses	07510
24	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
25	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2631	KMD-Owensboro-N Reg Admin	9302	Miscellaneous general expenses	07510
26	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	3308	KMD-Franklin Marketing	9302	Miscellaneous general expenses	07510
27	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2636	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
28	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510
29	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510
30	JAN-17	Payables	Purchase Invoices	JAN-17 Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510
31	FEB-17	Spreadsheet	Adjustment	Reverses *030-001 Adjustment USD*07-FEB-2017 00:00:15	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
32	FEB-17	Spreadsheet	Adjustment	Reverses *030-001 Adjustment USD*07-FEB-2017 00:00:15	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
33	FEB-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
34	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
35	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
36	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07510
37	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2734	KMD-Bowling Green C&M/Service	9302	Miscellaneous general expenses	07510
38	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2738	KMD-Campbellsville C&M/Service	9302	Miscellaneous general expenses	07510
39	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
40	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2734	KMD-Bowling Green C&M/Service	9302	Miscellaneous general expenses	07510
41	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510
42	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07510
43	FEB-17	Payables	Purchase Invoices	FEB-17 Purchase Invoices USD	050	2637	KMD-Paducah C&M/Service	9302	Miscellaneous general expenses	07520
44	MAR-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
45	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
46	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510
47	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2604	KMD-Owensboro Rates & Regulatory Affairs	9302	Miscellaneous general expenses	07510
48	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510
49	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510
50	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07510
51	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2737	KMD-Danville C&M/Service	9302	Miscellaneous general expenses	07510
52	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510
53	MAR-17	Payables	Purchase Invoices	MAR-17 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510
54	APR-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
55	APR-17	Payables	Purchase Invoices	APR-17 Purchase Invoices USD	050	2738	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	07510
56	MAY-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
57	MAY-17	Payables	Purchase Invoices	MAY-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
58	MAY-17	Payables	Purchase Invoices	MAY-17 Purchase Invoices USD	050	2736	KMD-Hopkinsville C&M/Service	9302	Miscellaneous general expenses	07510
59	MAY-17	Payables	Purchase Invoices	MAY-17 Purchase Invoices USD	050	2638	KMD-Mayfield C&M/Service	9302	Miscellaneous general expenses	07510
60	MAY-17	Payables	Purchase Invoices	MAY-17 Purchase Invoices USD	050	2734	KMD-Bowling Green C&M/Service	9302	Miscellaneous general expenses	07510
61	MAY-17	Payables	Purchase Invoices	MAY-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
62	JUN-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
63	JUN-17	Payables	Purchase Invoices	JUN-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
64	JUN-17	Payables	Purchase Invoices	JUN-17 Purchase Invoices USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	05417
65	JUL-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
66	JUL-17	Payables	Purchase Invoices	JUL-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07590
67	JUL-17	Payables	Purchase Invoices	JUL-17 Purchase Invoices USD	050	2735	KMD-Glasgow C&M/Service	9302	Miscellaneous general expenses	07590
68	JUL-17	Payables	Purchase Invoices	JUL-17 Purchase Invoices USD	050	2636	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
69	JUL-17	Payables	Purchase Invoices	JUL-17 Purchase Invoices USD	050	2636	KMD-Owensboro C&M/Service	9302	Miscellaneous general expenses	07510
70	JUL-17	Payables	Purchase Invoices	JUL-17 Purchase Invoices USD	050	3351	KMD-Paducah Operations	9302	Miscellaneous general expenses	07499
71	AUG-17	Spreadsheet	Adjustment	030-001 Adjustment USD	050	2635	KMD-Princeton C&M/Service	9302	Miscellaneous general expenses	07510
72	AUG-17	Spreadsheet	Amortization	010-006 Amortization USD	050	1114	SS Dallas Vice Pres & Controller	9302	Miscellaneous general expenses	07510
73	AUG-17	Payables	Purchase Invoices	AUG-17 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	05415
74	AUG-17	Payables	Purchase Invoices	AUG-17 Purchase Invoices USD	050	2739	KMD-Shelbyville C&M/Service	9302	Miscellaneous general expenses	05415

Line No.	Sub Account Description	Division	Division Description	Line Description	Line Item Reference	Invoice Number	Debit	Credit	Net Amount
1	Association Dues	009	KY	Journal Import Created	KIWANIS CLUB	317	133	-	133
2	Club Dues - Deductible	009	KY	Journal Import Created	CHAMBER OF COMMERCE	11645	60	-	60
3	Association Dues	009	KY	CHAMBER OF COMMERCE 3595	CHAMBER OF COMMERCE	3595	-	125	(125)
4	Association Dues	009	KY	CHAMBER OF COMMERCE 3595	CHAMBER OF COMMERCE	3595	125	-	125
5	Association Dues	009	KY	CHAMBER OF COMMERCE 3595	CHAMBER OF COMMERCE	3595	125	-	125
6	Association Dues	009	KY	AGA Dues			4,007	-	4,007
7	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	35552016	12,490	-	12,490
8	Donations	009	KY	IEXP-1480989 Other	Moore, Nancy G	IEXP-1480989	25	-	25
9	Club Dues - Deductible	009	KY	Journal Import Created	CRITTENDEN COUNTY ECONOMIC	INV100116	250	-	250
10	Association Dues	009	KY	CHAMBER OF COMMERCE 3595	CHAMBER OF COMMERCE	3595	-	125	(125)
11	Association Dues	009	KY	AGA Dues			4,007	-	4,007
12	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	3595	125	-	125
13	Association Dues	009	KY	2061478	CHAMBER OF COMMERCE	CHE111816	100	-	100
14	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	2906	400	-	400
15	Association Dues	009	KY	AGA Dues			4,007	-	4,007
16	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	73256	305	-	305
17	Membership Fees	009	KY	Journal Import Created	CHAMBER OF COMMERCE	83181	2,999	-	2,999
18	Membership Fees	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4006	3,000	-	3,000
19	Association Dues	009	KY	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE 15709	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15709	1,250	-	1,250
20	Association Dues	009	KY	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE 15672	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15672	2,500	-	2,500
21	Association Dues	009	KY	AGA Dues			4,247	-	4,247
22	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	38438	750	-	750
23	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	43100	760	-	760
24	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	INV122016	200	-	200
25	Association Dues	009	KY	2064287	KENTUCKY OIL AND GAS ASSOCIATION	INV010117	1,000	-	1,000
26	Association Dues	009	KY	Journal Import Created	LOGAN ECONOMIC ALLIANCE FOR DEVELOPMENT	INV010617	1,000	-	1,000
27	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	5363	175	-	175
28	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	INV012317	140	-	140
29	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	351	200	-	200
30	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	678	125	-	125
31	Association Dues	009	KY	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE 15709	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15709	-	1,250	(1,250)
32	Association Dues	009	KY	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE 15672	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15672	-	2,500	(2,500)
33	Association Dues	009	KY	AGA Dues			4,247	-	4,247
34	Association Dues	009	KY	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15709	1,250	-	1,250
35	Association Dues	009	KY	Journal Import Created	GLASGOW BARREN COUNTY CHAMBER OF COMMERCE	15672	2,500	-	2,500
36	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	16080	800	-	800
37	Association Dues	009	KY	Journal Import Created	TODD COUNTY COMMUNITY ALLIANCE	152	250	-	250
38	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	9877	100	-	100
39	Club Dues - Deductible	009	KY	Journal Import Created	CHAMBER OF COMMERCE	2470	135	-	135
40	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	119	800	-	800
41	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	INV020117_1	300	-	300
42	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	CHE020617	500	-	500
43	Donations	009	KY	Journal Import Created	UNITED WAY	INV020717	250	-	250
44	Association Dues	009	KY	AGA Dues			4,247	-	4,247
45	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	1648	150	-	150
46	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	8167	370	-	370
47	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	109410	3,000	-	3,000
48	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4635	7	-	7
49	Association Dues	009	KY	Journal Import Created	CADIZ ROTARY CLUB	CHE031617	100	-	100
50	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	15951	75	-	75
51	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	1823	500	-	500
52	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4635CANCEL	7	-	7
53	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4635CANCEL	-	7	(7)
54	Association Dues	009	KY	AGA Dues			4,247	-	4,247
55	Association Dues	009	KY	Journal Import Created	LEADERSHIP SHELBY	INV041817	30	-	30
56	Association Dues	009	KY	AGA Dues			4,247	-	4,247
57	Club Dues - Deductible	009	KY	Journal Import Created	CHAMBER OF COMMERCE	2615	120	-	120
58	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	63362	1,348	-	1,348
59	Association Dues	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4115	775	-	775
60	Association Dues	009	KY	Please pay before the due date. Thank you, Kathy	CHAMBER OF COMMERCE	70483	7,500	-	7,500
61	Club Dues - Deductible	009	KY	Journal Import Created	CADIZ TRIGG COUNTY ECONOMIC DEVELOP COMM	INV042517	500	-	500
62	Association Dues	009	KY	AGA Dues			4,247	-	4,247
63	Club Dues - Deductible	009	KY	INVOICE # 2144	CHAMBER OF COMMERCE	2144	-	-	-
64	Club Dues - Deductible	009	KY	Journal Import Created	CHAMBER OF COMMERCE	2144	235	-	235
65	Association Dues	009	KY	AGA Dues			4,247	-	4,247
66	Misc General Expense	009	KY	1047	CHAMBER OF COMMERCE	16252	-	-	-
67	Misc General Expense	009	KY	Journal Import Created	CHAMBER OF COMMERCE	16252	100	-	100
68	Association Dues	009	KY	2017-2018 CHAMBER MEMBERSHIP DUES UTILITY	OHIO COUNTY CHAMBER OF COMMERCE	3131	-	-	-
69	Association Dues	009	KY	Journal Import Created	OHIO COUNTY CHAMBER OF COMMERCE	3131	300	-	300
70	Misc Employee Welfare Exp	009	KY	RHEW HENDLEY FLORIST - 16-JUN-17 - 270-4468853 - K	BANK OF AMERICA	050_PAM,WHEATLE	59	-	59
71	Association Dues	009	KY	CHAMBER OF COMMERCE 12019	CHAMBER OF COMMERCE	12019	510	-	510
72	Association Dues	009	KY	AGA Dues			4,247	-	4,247
73	Membership Fees	009	KY	8-9 EMPLOYEES- MEMBERSHIP DUES	CHAMBER OF COMMERCE	4622	-	-	-
74	Membership Fees	009	KY	Journal Import Created	CHAMBER OF COMMERCE	4622	300	-	300
									<u>93,098</u>

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-53
Page 1 of 3

REQUEST:

Regarding the utility's employee compensation policy:

- 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.

RESPONSE:

- a) Please see Confidential Attachment 1 and Confidential Attachment 2 for merit increase letters from Willis Towers Watson ("WTW") and Pay Governance, respectively. Please see Confidential Attachment 3 for the Variable Pay Plan document, Confidential Attachment 4 for the Incentive Plan for Management document, and Confidential Attachment 5 for the Long-Term Incentive Plan document.
- b) Atmos Energy's compensation program is comprised of several pay components that make up the Company's Total Rewards strategy. The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. The pay portion of Total Rewards includes a combination of a fixed component in the form of base salary and the variable components of incentive compensation, which are comprised of STI and LTI. Annual merit increases are also part of the Total Rewards strategy. Taken as a whole, the Total Rewards compensation package is targeted at the 50th percentile (median) of pay for comparable positions at peer companies that are

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Page 2 of 3

similar in size and/or industry to Atmos Energy. Stated differently, the Company aims to compensate its employees at the midpoint between the highest and lowest compensation levels of peer companies. The Company's goal is to ensure that Atmos Energy is able to compete in the marketplace to attract and retain the caliber of employees necessary to operate a safe and reliable gas utility system. Toward that end, the Company aims to maintain a pay program that is externally competitive with employers with whom the Company competes for talent, internally equitable among the Company's employees, and allows the Company to attract, retain, and motivate a quality workforce that will operate the utility in a safe, reliable and efficient manner.

- c) The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. Atmos Energy engages an independent third-party consultant, Willis Towers Watson, to give a merit increase recommendation based on survey data. This recommendation is performed annually by WTW to ensure Atmos Energy remains competitive. Atmos Energy also annually engages Pay Governance to review officer compensation and to provide a recommendation for merit increase budget. Please see Confidential Attachment 1 and Confidential Attachment 2 for merit increase letters from Willis Towers Watson ("WTW") and Pay Governance, respectively.

- d) The Total Rewards program was developed in 1998 and has been subject to appropriate changes or revisions to allow the Company to remain competitive within the marketplace. The program is reviewed by the Board of Directors on an annual basis.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-53_Att1 - FY17 Merit and Structure Recommendation WTW (CONFIDENTIAL).pdf, 2 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-53_Att2 - FY17 Merit Increase Recom Pay Governance (CONFIDENTIAL).pdf, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-53_Att3 - Variable Pay Plan (CONFIDENTIAL).pdf, 6 Pages.

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ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-53_Att4 - Annual Incentive Plan for Management (CONFIDENTIAL).pdf, 10 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-53_Att5 - Long-Term Incentive Plan (CONFIDENTIAL).pdf, 26 Pages.

Respondent: Melanie Connelly

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-54
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REQUEST:

Explain whether the utility's expenses for wages, salaries, benefits and other compensation included in the base period, and any adjustments to the base period, are compliant with the Board of Director's compensation policy.

RESPONSE:

The expenses for wages, salaries, benefits and other employee compensation included in the Company's filing are consistent with the compensation policies approved by the Board of Directors and described in the Company's response to Staff DR No. 1-53.

Respondent: Greg Waller

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REQUEST:

Explain whether, prior to reflecting any adjustments to wages, salaries, benefits, and other compensation in the rate application, the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide and discuss the results of such comparisons. Include the results of the study or survey with your response, including all work papers.
- b. If comparisons were not performed, explain why such comparisons were not performed.

RESPONSE:

Please see Confidential Attachment 1 to the Company's response to Staff DR No. 1-35 for an index of surveys and studies in which Atmos Energy participated during FY 2017.

- a) As noted in the Company's response to Staff DR No. 1-35, new and reevaluated jobs are market priced and an annual merit budget is recommended each year to Atmos Energy's Management Committee for consideration. Please see Confidential Attachment 2 and Confidential Attachment 3 to the Company's response to Staff DR No. 1-35 for presentations to the Company's Management Committee. Please see Confidential Attachment 3 through Confidential Attachment 5 to the Company's response to Staff DR No. 1-35 for copies of the incentive compensation plans.
- b) Not applicable.

Respondent: Melanie Connelly

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-56
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REQUEST:

List all present or proposed research efforts dealing with the pricing of natural gas and the current status of such efforts.

RESPONSE:

Atmos Energy has no research efforts regarding the pricing of natural gas underway or proposed at this time.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-57
Page 1 of 3

REQUEST:

Provide an analysis of the utility's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

- a. Basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
- b. Details of the research activities conducted by each organization.
- c. Details of services and other benefits provided to the utility by each organization.
- d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.
- e. Details of the expected benefits to the utility.

RESPONSE:

- a) Atmos Energy is an active member of two research and development (R&D) programs offered by the Gas Technology Institute (GTI). These are the Operations Technology Development (OTD) R&D Program and the Utilization Technology Development (UTD) R&D Program. Atmos Energy utilizes funds collected from Kentucky to fund annual dues for both UTD and OTD. These funds are paid to Gas Technology Institute and placed in a hold account and allocated periodically to the UTD and OTD organizations. Per the Company's Original Sheet No. 37, which became effective January 24, 2014, the Research & Development Rider is \$0.0035 per 1,000 cubic feet.

Atmos Kentucky Contribution:

<u>Calendar Yr.</u>	<u>Collections</u>	<u>Expenses</u>
2014	\$66,749.47	\$66,503.94
2015	\$58,339.23	\$62,672.12

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Staff RFI Set No. 1
Question No. 1-57
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2016	\$51,264.76	\$50,009.44
2017 (1)	\$35,961.62	\$44,108.99

Note: (1) Through September 2017

- b) The Operations Technology Development (OTD) program provides natural gas companies with the innovative tools, techniques and processes to ensure continued safe, economic and reliable delivery of natural gas to the nation's gas ratepayers. Please see Attachments 1 and 2, which highlight OTD results.

The Utilization Technology Development (UTD) program supports the introduction of new end-use technologies that reduce emissions, improve efficiencies, and enhance the ability of natural gas consumers to save money. Please see Attachments 3 and 4, which highlight UTD results.

- c) Services provided to Atmos Energy Kentucky by GTI include program and project management, R&D work from applied research, to field experiments, to field tests, to demonstration projects. GTI also works with manufacturers and others to get the results of the R&D into the marketplace so that they can be used by gas companies and gas consumers.

- d) Annual Expenditure Summary:

OTD: \$11.0 million (2016)
UTD: \$3.5 million (2016)

- e) Expected benefits to the utility and Kentucky gas consumers:

- 1) OTD projects have and will result in increased gas system safety, deliverability, integrity and O&M cost containment.
- 2) UTD projects have and will result in gas consumer energy savings, reduced gas bills, reduced gas use, environmental benefits, and enhanced safety.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-57_Att1 - OTD Exhibit Research Project Summaries 2016.pdf, 9 Pages.

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Atmos Energy Corporation, Kentucky Division
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Question No. 1-57
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ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-57_Att2 - OTD Exhibit OTD Benefits - Summary Page.pdf, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-57_Att3 - UTD Exhibit Research Summaries 2016-2017.pdf, 9 Page.

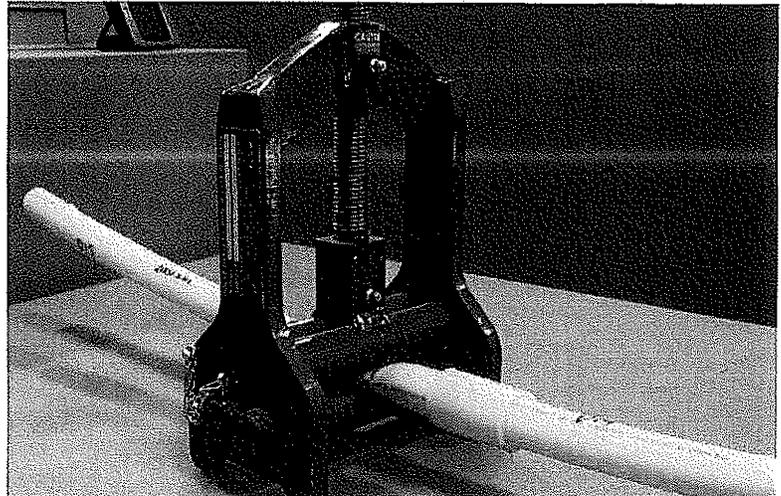
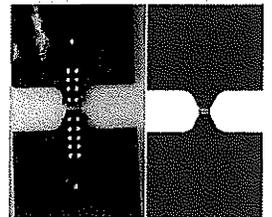
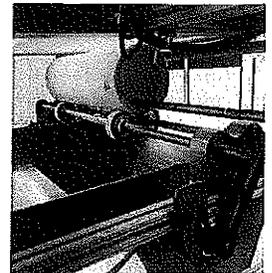
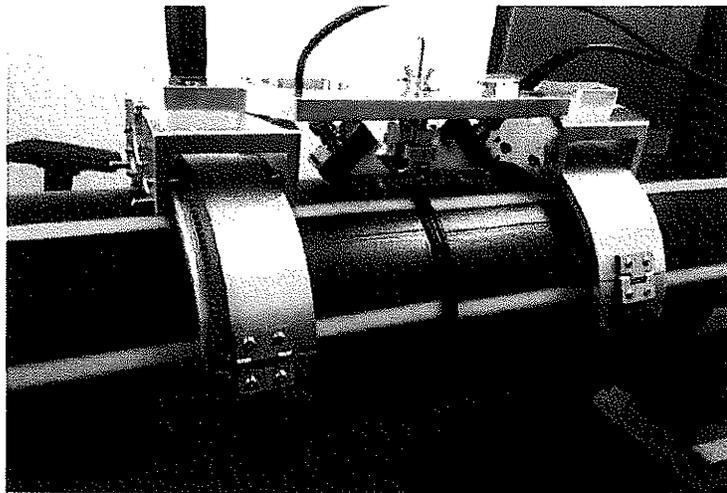
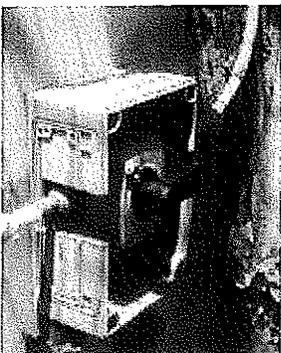
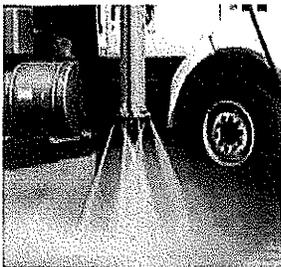
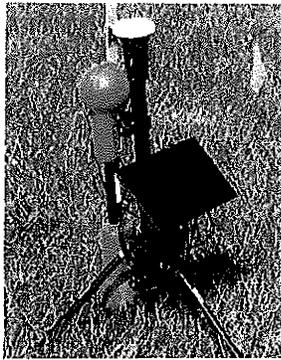
ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-57_Att4 - UTD Benefits - Summary.pdf, 1 Page.

Respondent: Mark Martin

OTD

Operations
Technology
Development

RESEARCH PROJECT SUMMARIES 2016



Chairman / President's Letter

In today's often volatile world – where we've come to expect the unexpected while striving to reduce risk – ensuring the safety, reliability, and efficiency of our natural gas infrastructure is more important than ever. In response, the OTD program is supporting teams of researchers who are developing tools, techniques, and technologies that address the gas industry's most significant and complex technical challenges.

This report provides a summary of the projects in the 2016 OTD program and includes an overview of some of the program's most significant past achievements.

Clearly, the key to the success of the OTD program is in its hands-on, industry-driven structure. OTD represents 24 member companies from the U.S. and Canada, who serve more than 45 million customers with natural gas. The program is guided by member company operations staff who identify, select, fund, and oversee research efforts that benefit their specific customer needs while providing widespread benefits to gas consumers and the industry in general. As technologies are developed and have proven positive impacts, it is the OTD membership that determines the direction for those technologies for natural gas operations.

In less than 100 years, R&D has taken the industry from shovels and maps to guided boring systems and the availability of information literally at your fingertips. OTD is providing the roadmap for next 100 years of industry evolution.

In recent years, increased emphasis in the OTD program has been placed on data and risk management. Data scientists and engineers link systems, combine GPS to automate the mundane, increase accuracy, and create protocols and standards. New projects for 2016 include efforts in pipe inspection and verification, risk- and decision-analysis models, and other programs that focus on automating field-data collection, operator qualification, and mobile technology evaluation. Other ongoing initiatives involve the development of a multi-year collaborative program between natural gas distribution companies and the U.S. Department of Homeland Security to address natural gas industry high-priority cybersecurity technology issues.

OTD members can take pride in the fact that through their leadership, support, and direct involvement they are helping to control delivery costs, improve system integrity, and enhance safety for the benefit of their customers.

OTD Members

- > Alabama Gas Corporation
- > Ameren Illinois
- > APGA Research Foundation
- > Atmos Energy Corporation
- > Avista Utilities
- > Consolidated Edison Co. of NY, Inc./
Orange & Rockland Utilities, Inc.
- > Duke Energy Corporation /
Piedmont Natural Gas Company, Inc.
- > Enbridge Gas Distribution Inc.
- > Intermountain Gas Company
- > Louisiana RDC
 - Atmos Energy Corporation
 - CenterPoint Energy, Inc.
 - Entergy Corporation
- > National Fuel Gas Distribution Corporation
- > National Grid
- > New York State Electric & Gas Corp. /
Rochester Gas and Electric
- > NiSource Inc.
- > NW Natural
- > Oklahoma Natural Gas
- > Pacific Gas and Electric Company
- > Peoples Gas
- > PSNC Energy, a SCANA Company (2017)
- > Questar Gas
- > Southern California Gas Co.,
a Sempra Energy Utility
- > Southwest Gas
- > TECO Peoples Gas
- > Washington Gas



John S. McDill
Chairman of the Board



Ronald Snedic
President



Results in Use

Since 2003, the OTD program has provided utilities, pipeline companies, service providers, and others in the natural-gas-delivery business with innovative tools, enhanced processes, and advanced equipment for improving gas system operations.

These products represent the results of OTD efforts to build a stronger industry infrastructure, enhance system integrity, and improve the efficiency of a wide range of operations activities.

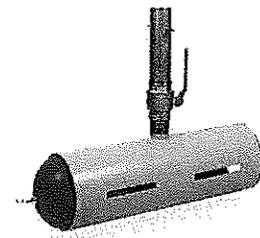
Selected OTD-Developed Products in the Marketplace

> Large-Diameter, Medium-Pressure Inflatable Stoppers

Mainline Control Systems

Marketed as the Kleiss MCS Flow Stopping System, this new system is used to stop the flow of gas in polyethylene, steel, cast-iron, and PVC pipes at diameters up to 18 inches and pressures up to 60 psig. The system, which is manufactured in Europe, was investigated through OTD to validate its operation and potential savings in the U.S. gas industry.

Contact: Wade Farr | 812-459-3936 | wfarr@mainlinecs.com | www.mainlinecontrolsystems.com

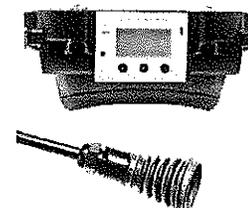


> IRED Infrared Portable Ethane Detector

SENSIT Technologies

This easy-to-use handheld detector was developed for use in the field to discriminate natural gas leaks from other sources of methane (e.g., swamp gas, landfill gas, and engine exhaust) and detect trace levels of ethane. The detection of ethane can be used as a fingerprint for natural gas in situations where the origin of a methane leak signal is questioned.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com

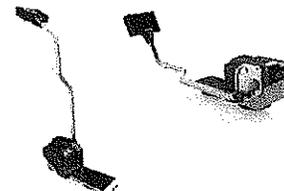


> Acoustic Pipe Locator (APL)

SENSIT Technologies

SENSIT's ULTRA-TRAC® APL acoustic-based pipe locator provides the ability to locate plastic pipes before excavations and construction. Now commercially available, in tests the system was shown to be capable of detecting multiple buried plastic pipes at depths up to five feet.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



> **LocusIQ for Intelligent Inspections**

LocusView

A software platform developed through OTD is now part of the LocusView mobile product suite to allow users to collect new installation data directly within a GIS environment. Applications to integrate real-time, sub-foot accurate GPS and barcode scanning are included.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com



> **LocusMap Mobile GIS Solution**

LocusView

This system maps new installations with comprehensive tracking and traceability data, creating GIS features in a format that allows field-collected data to be directly integrated into the enterprise GIS. Barcode scanning and high-accuracy GPS automate the system and help create high-accuracy maps.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com

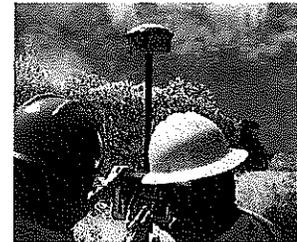


> **LocusSurvey for Tracking Leak-Survey Routes**

LocusView

LocusSurvey uses tablet computers and GPS to track leak-survey routes. The GPS breadcrumb trail is overlaid in a GIS to track pipe segments that are surveyed to provide real-time reporting and monitoring. LocusSurvey eliminates paper maps and records, automating the process of documenting surveys and leak locations.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com

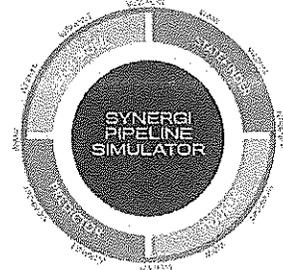


> **Synergi Pipeline Simulator**

DNV GL

DNV GL's pipeline integrity software, Synergi Pipeline, is a scalable company-wide risk- and integrity-management system. It enables safe and efficient pipeline operations, documents risk, and provides users, including upper management, with a clear overview of the integrity of distribution networks and offshore and onshore pipelines.

Contact: Michael Moore | 717-724-1900 | michael.moore@gl-group.com | www.dnvgl.com



> **NO-BLO® DBS System**

Mueller Co.

Directional Bag Stopper (DBS) technology allows for routine maintenance without interruption of gas service to the customer. A portable system, it allows field technicians to perform many tasks related to the gas service line, including meter replacement and work on any part of the meter set, such as risers and regulators.

Contact: Bryan Kortte | 217-425-7516 | bkortte@muellercompany.com | www.muellergas.com

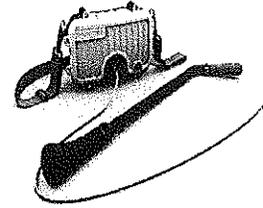


> **Portable Methane Detector (PMD)**

SENSIT Technologies

The handheld SENSIT®PMD uses optical-detection technology to provide sensitivity and cost advantages over conventional techniques employing flame ionization detectors. The PMD improves the efficiency of leak surveys, is less costly to maintain than other technologies, and can detect leaks from low ppm to 100% gas.

Contact: Scott Kleppe | 219-465-2700 | jScottK@gasleaksensors.com | info@gasleaksensors.com



> **Lift Assists for Pavement Breakers and Rock Drills**

Integrated Tool Solutions, LLC

These devices assist workers in lifting pavement breaker and rock drills after the bits break through surface pavements and rocks and need to be repositioned for the next penetration. By eliminating the need to manually lift and re-position the heavy tools, the lift assists make breaking easier and less physically demanding.

Contact: Ryan Purczynski | 951-929-4808 | rpurczynski@integratedtoolsolutions.com | www.integratedtoolsolutions.com

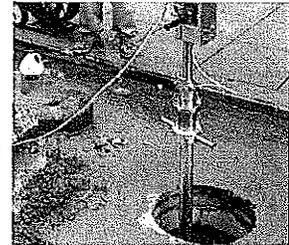


> **Keyhole Pipeline Inspection Camera System**

ULC Robotics

The PRX250K keyhole camera is an internal inspection system designed for visual assessment of live mains through conventional pits or small keyholes. The system is easily maneuverable through tight bends, allowing utilities to examine pipe segments without the need to drill additional access holes.

Contact: Greg Penza | 631-667-9200 | gpenza@ulcrobotics.com | www.ulcrobotics.com



> **Metallic Joint Locator (MJL)**

SENSIT Technologies

The SENSIT Ultra-Trac® MJL accurately locates bell joints, repair clamps, and service connections on metallic piping systems, significantly reducing excavation areas and pavement restoration costs. In field tests, the MJL was also able to detect bell and spigot joints for an eight-inch-diameter water main buried at a depth of six feet.

Contact: Scott Kleppe | 219-465-2700 | jScottK@gasleaksensors.com | info@gasleaksensors.com



Informational Products

Selected OTD-Developed Technical Reports

In addition to the development of new tools, processes, and products, OTD supports research that results in useful information on various aspects related to gas delivery and operations. Listed here are some of the key reports developed under OTD sponsorship.

PIPE & LEAK LOCATION

- > **RFID Marker Technology Implementation Guidelines**
A set of guidelines was developed for the implementation and application of integrated Global Positioning Systems (GPS), Geographic Information Systems (GIS), and "Smart Tag" technologies to streamline public-improvement project planning and prevent damage caused by excavations.
- > **Cross Bores Best Practices Guide & Videos**
Significant research was conducted to investigate gas line/sewer line cross bores. The Guide and "how-to" videos (available through the OTD website) provide recommendations and procedures for preventing and detecting cross bores. (OTD-12/0003)
- > **Residential Methane Gas Detector Program**
This reports provides results of a project initiated to determine whether commercially available combustible gas detectors are susceptible to giving false positive responses to an assortment of typical household chemicals, including ammonia, ethanol, acetone, toluene, isobutane, ethyl acetate, isopropanol, heptane, and hydrogen. (OTD-13/0003)
- > **Underground Facility Pinpointing**
Reports from this project present the results of research conducted on several technologies used by utilities to locate underground pipes and facilities. Researchers investigated standard electromagnetic locators, ground-penetrating radar, and alternative imaging tools. The reports provide a comparative, technical evaluation of tools that are currently available. (OTD-6/0001)



PIPE MATERIALS, REPAIR & REHABILITATION

- > **Liners/Composites for the Rehabilitation of Distribution and Transmission Lines**
A report titled *Transmission Infrastructure Roadmap* was prepared to address the implementation of composite piping materials in the rehabilitation of gas transmission systems. This report includes information on composite pipes, trenchless repairs, and cured-in-place structural liners.
- > **Evaluation of Structural Liners for the Rehabilitation of Liquid and Natural Gas Piping Systems**
This report details the results of testing conducted to evaluate the long-term performance of liners and composites used in trenchless operations for the rehabilitation of aging gas distribution and transmission lines.
- > **Polyurea Coating Testing and Assessment for Gas-Industry Use**
A Final Report is available on research into field-applied polyurea coatings for gas industry use. Through a new initiative, long-term field trials will be conducted to evaluate these additional coatings and determine a cost-effective coating-application method and process. (*Project Summary*, p. 19)
- > **Electrofusion Coupling Evaluation and Best Practices**
Researchers investigated techniques used to perform electrofusion joining of plastic gas pipe in an effort to develop guidelines for the use and operation of electrofusion coupling. With a detailed set of guidelines, the gas industry can enhance the performance and safety of its plastic piping systems.
- > **Risk-Based Atmospheric Corrosion / Leak Survey Considerations**
To address new regulations, researchers reviewed historical and current data on indoor gas service piping. In addition, thousands of recent inspections on outdoor and indoor services were collected and statistically analyzed to determine the trends and drivers behind corrosion rates. A White Paper is available (OTD-15/0004).



EXCAVATION & SITE RESTORATION

> Evaluation of Lightweight Jackhammers

A research team evaluated the performance of currently available lightweight pneumatic and hydraulic jackhammers with respect to their effectiveness in breaking asphalt and concrete pavement, while considering other operational factors such as noise, vibrations, operator impact, and performance.



> Cold-Patch Products Performance Results

This report provides the results of a testing program that evaluated nine commercially available cold-patch products, including two products introduced in the market as "green" patches. Cold- and warm-weather tests were performed and repeated moving loads were applied with a wheel-loading machine that conducted 50,000 wheel passes.



> Evaluation of Flowable Fill Around Buried Pipes

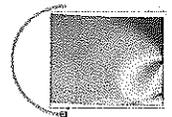
Flowable fill is required by some agencies for use as backfill material for pipe repairs, rehabilitations, and other operations. Presented in this report are the results of performance tests of flowable fill, including the effects of flowable fill on pipeline corrosion and on the detection of gas flow and leaks through the backfill. (OTD-07/0004)



PIPELINE INTEGRITY MANAGEMENT & AUTOMATION

> Correlating Pipeline Operations to Potential Crack Initiation, Growth, and Arrest

To help to reduce risks associated with vintage transmission pipeline materials, researchers developed and validated a model for pipeline operations that correlates pressurization to pipe crack-growth rates, crack initiation, and crack arrest. A Final Report was issued in 2016 that includes a training manual on the use of a Critical Crack Propagation Pressure Calculator that provides a convenient and simple way to calculate the critical pressure at which an axial crack will propagate. (Project Summary, p. 33)



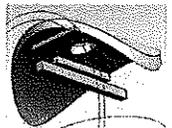
> Hydro-Testing Alternative Program

Researchers developed and deployed a Critical Flaw and Critical Wall Loss Calculator that allows pipeline operators to determine if an inspection technology could detect a crack-like flaw and/or wall loss that would fail a pressure/hydro-test at a particular pressure. A Phase 3 Final Report was issued in 2016. (Project Summary, p. 39)



> Establishment of Yield Strength Using Sub-Size Samples Without Gas-Line Shutdown

This report presents the results of a multi-phase project to develop, validate, and obtain regulatory acceptance for a method to establish pipeline yield strength that allows for a less expensive sampling procedure that does not require the line to be taken out of service. (OTD-13/0005).



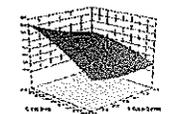
> Inspection Technology Strategy Tool

An on-line software tool was developed to assist pipeline operators in evaluating and selecting appropriate inspection tools. A website provides a centralized resource for technical information and expertise related to internal inspection issues and concerns. (Available to OTD members through the OTD website.)



> Leak-Rupture Boundary Report and Calculator

This report and associated software allows operators to determine the leak-rupture boundary for a pipe segment based on properties such as the diameter, toughness, and yield strength. Operators can use the calculator for risk modeling and consequence analysis. (OTD-13/0002 and OTD 13/0004)



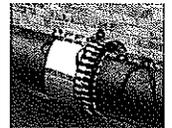
> Field-Applied Pipeline Coatings: Short- and Long-Term Performance

This report presents the culmination of a 10-year research program to assess more than 80 different commercially available field-applied pipeline-coating products. The goal was to establish an unbiased, third-party basis for operators to select the most appropriate coating system for particular applications.



> Evaluation of Guided Wave Technology as a Hydrotest Equivalent

This report details an evaluation conducted to demonstrate and validate the use of Guided Wave Ultrasonic Testing as an equivalent to a hydrotest. A standard was developed and incorporated by the National Association of Corrosion Engineers (NACE) into the NACE TG410 committee standard. (OTD-11/0001)



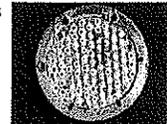
> **"Black Powder" Contamination in the Gas Industry: Survey and Best Practice Manual**

Black powder – a substance composed mainly of iron sulfides and iron oxides – can cause corrosion and create wear on pipelines. This report provides information on issues, cleanup techniques, and management methods related to "black powder" contaminants. Results were compiled into a "best practices" industry manual. (OTD-07/0002)



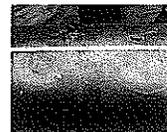
> **Literature Review for Elemental Sulfur Deposits in Natural Gas Transmission Pipelines**

Deposits of "elemental sulfur" – which can block natural gas pipes and equipment – are becoming an increasing concern in the natural gas industry. This report summarizes a literature review to develop a better understanding of the sources, causes, and mitigation possibilities for sulfur deposits found in gas pipelines. (OTD-09/0001)



> **Flaw Acceptance Criteria and Repair Options for Low-Stress Natural Gas Pipelines**

Researchers partnered with pipeline companies and industry organizations to develop modified assessment criteria for low-stress pipelines. The goal was to develop criteria for discriminating flaws that truly affect pipeline integrity from flaws that have no significant impact.



> **In-Field Corrosion Rate Measurement/Determination for Integrity Reassessment Intervals and Risk Prioritization**

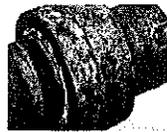
Research was conducted to develop a systematic and simple method to calculate realistic corrosion growth rates for determining pipeline-reassessment intervals.



CONSTRUCTION/INFRASTRUCTURE TECHNIQUES

> **Assessment of Frost Impact on Cast-Iron Pipes**

This study of winter leak-breakage records correlated pipe breakage due to freeze conditions with local site conditions, such as soil properties, weather patterns, and pipe attributes (e.g., depth, diameter, and age). Statistical analysis established relationships between various parameters to enhance winter leak-surveillance procedures. (OTD-15/0001)



> **Evaluation of Static Suppressors on Existing Polyethylene Piping Systems**

Researchers evaluated selected commercially available static suppressors for suitability for use on polyethylene piping systems to eliminate static charge and assess their effects on heat-fusion-joint performance and pipe materials.



> **Evaluation of Commercial/Light-Industrial-Sized Excess Flow Valves (EFVs)**

This report presents the results of an evaluation of the performance of high-volume EFVs for commercial, multi-residential, and light-industrial applications in response to regulations requiring an expanded use of EFVs.



> **Natural Gas & Indoor Air Quality Website**

A website of vital information on indoor air quality and safety issues was developed for OTD members through the OTD website (otd-co.org). The site provides a center of expertise and a single-point access to scientific data, performance information, and natural-gas-related issues.



> **UV Degradation and Static Buildup Testing of Personal Protection Equipment Fabrics**

Researchers tested various utility-vest materials to determine if degradation is caused by ultraviolet light and to evaluate the potential for static buildup to become hazardous. The results of safety vest testing are available in technical reports.



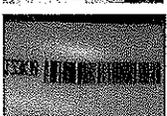
> **Ignition Testing of Electronic Devices**

In this project, handheld electronic devices were tested to determine if ignition occurs in the presence of a flammable methane/air mixture. Laboratory tests demonstrated a large margin of safety under the scenarios investigated. (OTD-12/0001)



> **Intelligent Utility Installation Process**

This report provides a methodology, field process, and a data model for capturing data during new utility installations. The process is used to capture information regarding the location, materials, installation process, environmental considerations, and other factors. (OTD-12/0002)



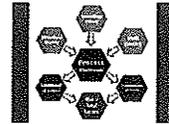
> **Tracer Wire for HDD Applications**

Extensive research and testing culminated in the release of a report that provides valuable information on the properties and performance of various tracer-wire products for use in horizontal directional drilling (HDD) operations. (OTD-13/0001)



> **Enterprise Decision Support System**

This report presents the results of efforts to create a technology roadmap for the development of an Enterprise Decision Support System to integrate gas-system data and knowledge from various sources into a single information source to support decision making.



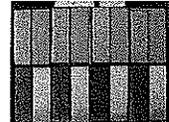
> **Assessment of Vehicle-Barrier Design for Aboveground Facility Protection**

Investigators compiled the latest information on the design, regulations, and installation practices of structural vehicle barriers used to protect aboveground utility facilities from vehicular damages. The Final Report also includes a review of various state and federal safety guidelines.



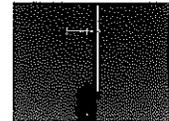
> **Study of Low-Impact Markings**

A variety of paints, materials, and techniques were tested and characterized in an effort to identify products and methods that can be used for temporary utility marking. Information developed in this study allows users to identify the most appropriate marker type for a given environment to achieve the desired marking duration. (OTD-11/0002)



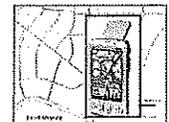
> **Solar-Powered Remote Monitoring**

In this study, solar-powered devices were investigated as power sources for the remote monitoring of various gas utility facilities to more cost-effectively obtain rectifier data, pipe-to-soil measurement, pipe-to-casing readings, and other information.



> **Integrating GPS into Routine Operations**

This report provides a set of recommendations and GPS implementation strategies developed through pilot programs, literature searches, and reviews of existing applications. Operations that were considered included meter reading, leak surveying, new installations, corrosion monitoring, and valve inspections.



> **DVDs for Training First Responders**

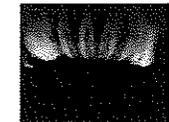
DVD training products help gas companies better educate first-responding personnel about natural gas emergencies. Learning modules with realistic scenarios cover a variety of issues to enhance public and worker safety. The product also serves to improve emergency-response effectiveness and coordination.



METHANE EMISSIONS/DETECTION & GAS QUALITY

> **Siloxane Concentrations in Biomethane**

Biomethane from various waste products could provide consumers with a significant source of "green" renewable energy. In efforts to help develop this green resource, a study was conducted into siloxane – one of the potential constituents in biomethane – to assess its influence on health, the environment, and gas-fired appliances.



> **Field Measurement Program to Improve Uncertainties for Key Greenhouse Gas Emission Factors for Distribution Sources**

This report summarizes the results of field surveys conducted at six natural gas utilities. With the support of the American Gas Association, research updated emissions factors for metering stations, regulating stations, and customer meters. (OTD-10/0002)



> **Improving Methane Emission Estimates for Natural Gas Distribution Companies**

This report details Phase 2 of a four-phase field-testing program to evaluate gas leak rates from belowground pipelines, provide a simplified procedure that can be used to monitor pipeline leaks from surface measurements, and update the methane emission estimates for the main lines in a distribution system. A Final Report was issued in 2016. (Project Summary, p. 105)



> **Pipeline-Quality Methane: North American Guidance Document for Introduction of Dairy-Waste-Derived Biomethane into Existing Natural Gas Networks**

The guidance document provides reference and recommendations for the consideration of biomethane from dairy-waste digestion for introduction into gas pipeline networks. The report details results of a biogas/biomethane Gas Technology Institute research program.



Contact: Maureen Droessler
847-768-0608
maureen.droessler@otd-co.org
www.otd-co.org

COLLABORATIVE NATURAL GAS PROGRAMS BENEFIT UTILITIES AND THEIR CUSTOMERS



OPERATIONS TECHNOLOGY DEVELOPMENT

MISSION

Identify, select, fund, and oversee research projects resulting in innovative solutions and the improved safety, reliability, and operational efficiency of natural gas systems.

GOALS

ENHANCE SAFETY

Develop new technologies to assess the integrity of transmission and distribution systems, evaluate system risk, and facilitate remediation activities in the effort to enhance the safety of the natural gas pipeline infrastructure.

ENABLE OPERATIONAL EXCELLENCE

Develop and validate new work methods, tools, techniques, and data collection methodologies to create operating efficiencies and provide the means for utilities to meet and exceed regulatory mandates.

MINIMIZE ENVIRONMENTAL IMPACT

Create solutions to quantify and mitigate environmental impacts from natural gas operations.

PROVIDE GOOD SCIENCE

Develop independent, unbiased, technically substantiated information to serve as the foundation for sound operational, risk, and regulatory decisions.

OTD

Operations
Technology
Development

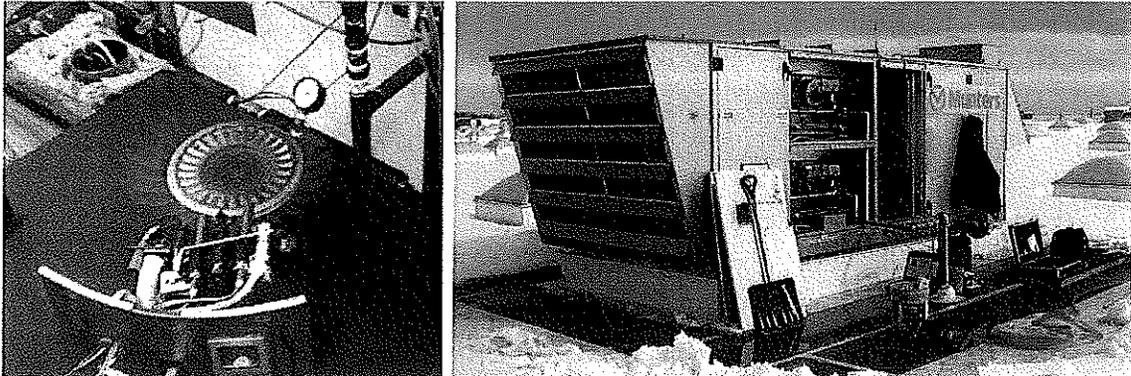
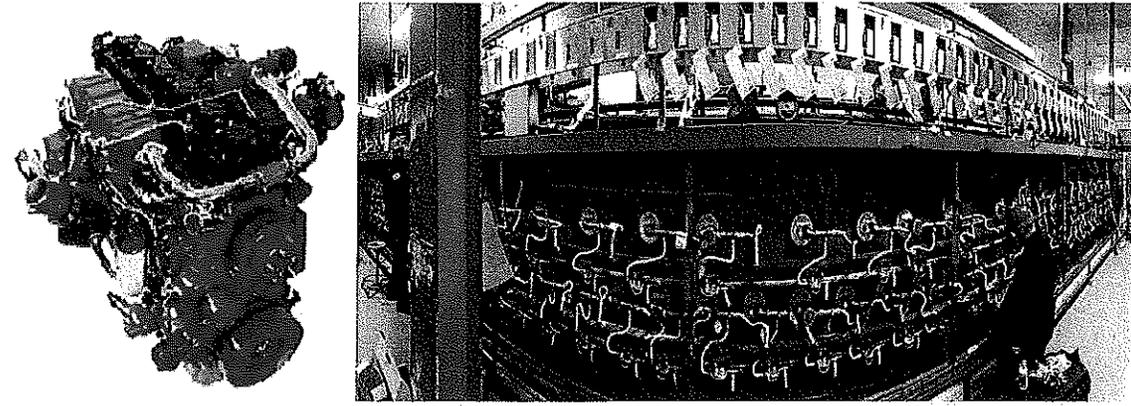
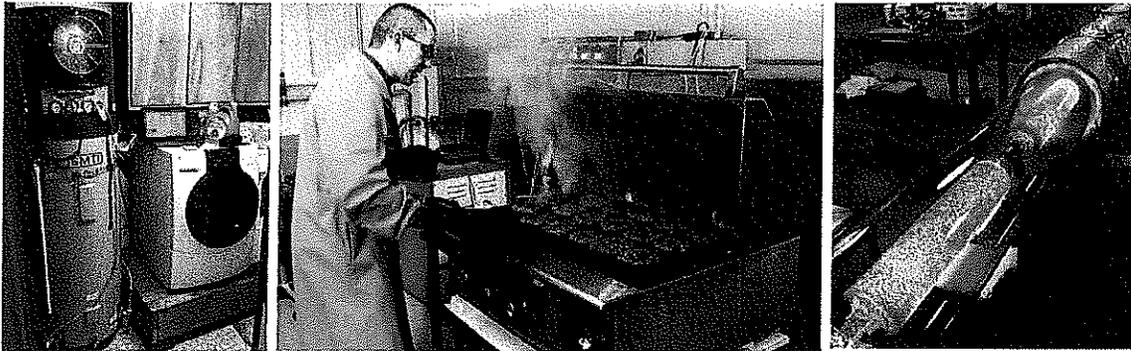
HOW WE DO IT

- Develop and validate the performance of new technologies with industry and regulators
- Adapt commercial technologies to fit the specific needs of the natural gas industry
- Introduce advanced gas construction, maintenance, and data management technologies to the marketplace through technology evaluations, lab testing, and field demonstrations—all important steps to reach commercial viability
- Develop software and hardware tools, information, and data sets to facilitate optimum asset and risk management
- Leverage deep technical expertise and industry knowledge to help solve the industry's most challenging problems

www.otd-co.org
info@otd-co.org



RESEARCH PROJECT SUMMARIES 2016-2017



Letter to Our Stakeholders

During 2016-17, Utilization Technology Development (UTD) significantly advanced exciting new high-efficiency, low-emission, economical products, systems and technologies that use natural gas and will shape our energy future.

UTD funded and managed more than 70 research projects spanning six end-use sectors of water heating, space conditioning, commercial foodservice (CFS), industrial processes, combined heat & power/power generation, and transportation. UTD's 18 member companies focused these efforts on creating greater solutions for their 40 million natural gas customers, as well as to benefit other stakeholders including their communities, companies, and our planet.

Increasing end-use equipment efficiency, reducing equipment costs, and responsibly using energy remains a top UTD priority. Efforts included: introducing new ENERGY STAR® CFS equipment; demonstrating an economical gas absorption heat pump technology; and prototyping other new high-efficiency technologies. UTD also funded efforts to build credible technical information that can impact future codes and standards, such as gaining a better understanding of *source* energy basis considerations.

Reducing NO_x and other emissions to lower levels progressed in many UTD projects. Efforts included: demonstrating a <5 ppm NO_x industrial burner with PowerFlame Inc.; demonstrating low NO_x ribbon burner technology at a commercial bakery; and seeing sales increase of new low-emission medium- and heavy-duty natural gas engines developed by Cummins Westport Inc. with UTD's support.

Integrating more renewable energy with natural gas was advanced by: helping accelerate the use of Net Zero Energy buildings; developing a solar-energy-driven system that integrates novel energy storage with supplemental natural gas; and other initiatives.

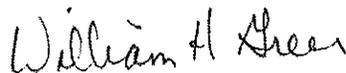
UTD members leveraged their research investments with significant co-funding – each \$1.00 in UTD member funding in 2016 was matched by \$4.71 of direct funding by government and industry partners, plus additional in-kind co-funding provided by manufacturers and others.

As natural gas takes a larger position in our world's energy mix, UTD's role increases in importance as a not-for-profit collaboration that develops practical, efficient, economical solutions to benefit ratepayers, the environment, and other stakeholders. Thank You for supporting innovation and continuous improvement.

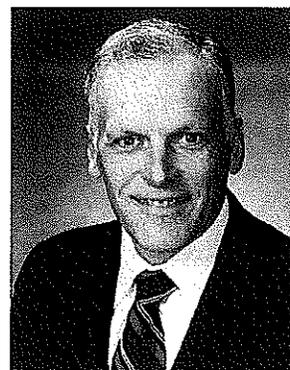
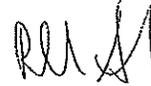
UTD Members

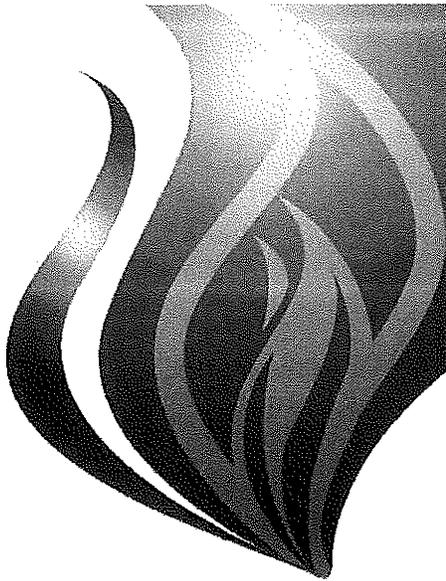
- > APGA Research Foundation
- > Atmos Energy Corporation
- > Dominion Energy Utah and Dominion Energy Wyoming
- > Enbridge Gas Distribution Inc.
- > gasNatural Fenosa
- > Intermountain Gas Company
- > Louisiana RDC
 - Atmos Energy Corporation
 - CenterPoint Energy, Inc.
 - Entergy Corporation
- > National Fuel Gas Distribution Corporation
- > National Grid
- > New York State Electric & Gas Corporation/
Rochester Gas and Electric Corporation
- > NW Natural
- > Oklahoma Natural Gas Company
- > Peoples Gas, a WEC Energy Group Co.
- > Piedmont Natural Gas Company, Inc.
- > Southern California Gas Co.,
a Sempra Energy Utility
- > Southwest Gas Corporation
- > Spire Energy (Alagasco Gas Co.)
- > TECO Peoples Gas

William H. Greer
Chairman



Ronald Snedic
President





UTD IMPACT

UTD is a non-profit collaboration of utilities that creates and advances new technologies and products to reduce costs, address regulatory challenges, enable efficient fuel choices, lessen environmental impacts, and further integrate natural gas with renewable energy resources.

The commercialized products and major technology development advancements shown here illustrate some of UTD's impacts and benefits for ratepayers, utilities, other stakeholders, and our planet.

UTD highly values input from all stakeholders. Please call us if you have any questions regarding these exciting impacts!

Ron Snedic (1.847.768.0572)

Rich Kooy (1.847.768.0512)



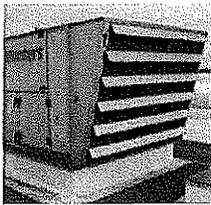
UTD's 18 member companies serve more than 40 million natural gas customers in the Americas and Europe.

The UTD collaboration helps utilities build technology portfolios and expand energy efficiency programs.

Together we are shaping the energy future with clean, efficient, end-use technologies.

Visit www.utd-co.org for more information.

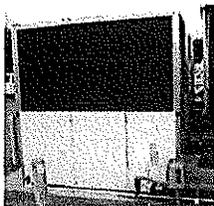
COMMERCIALIZED PRODUCTS



Dedicated Outside Air System/Rooftop Unit

Condensing heating versions of Munters Dedicated Outside Air System and other packaged rooftop unit (RTU) products increase heating efficiency from 80%-81% to 90%-93%. It has a market potential of 3+ million BTU replacements. A number of field demonstrations by multiple RTU OEMs with major retailers and other end users are being considered in 2017, benefitting from UTD's prior research and heating module development. *(Project Summary, p. 57.)*

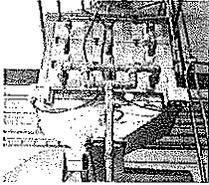
Munters Corporation
Larry Klekar
210-249-3883
larry.klekar@munters.com
www.munters.com



NextAire™ Gas Heat Pump

NextAire's 8-ton and 15-ton gas heat pumps (GHP) for commercial use include variable refrigerant flow and multizone capabilities. They can efficiently heat (up to 1.5 COP) and cool commercial building space and reduce building peak electric demand. More than 400 units have been sold in the U.S. UTD's analysis is supporting best practices for siting. *(Project Summaries, p. 53, 61 & 71.)*

IntelliChoice Energy
Tom Young
623-879-4664
tyoung@iceghp.com
www.iceghp.com



Cannon Boiler Works Ultramizer®

The Ultramizer is an advanced heat-and-water recovery system for larger commercial and industrial boilers (over 140,000-unit market in U.S.). It increases boiler efficiency from 80% to 93%—saving customers 15% in energy while also reducing water demand.

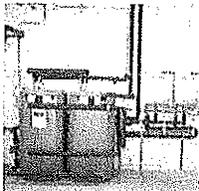
Cannon Boiler Works, Inc.
Chris Glron
724-335-8541 x414
sales@cannonboilerworks.com
www.cannonboilerworks.com



Heat Sponge Economizer for Industrial/ Commercial Boilers

In either condensing or non-condensing configurations, this heat recovery system for commercial and industrial boilers (over 140,000 unit market in U.S.) increases boiler efficiency from 80% to a range of 85%-93% (validated by UTD lab testing). It also saves customers 5%-15% in annual energy costs. In 2017 UTD is completing a field test in Utah to further validate energy savings. (*Project Summary, p. 99.*)

Boilerroom Equipment, Inc.
866-666-8977
www.heatsponge.com



S.U.N. Equinox Solar-Assisted Heating System

The Equinox system is a combination solar/natural gas water heating system using an efficient evacuated tube design. It can be used in residential, commercial, or industrial locations and is capable of meeting 100% of domestic hot-water and space heating needs. UTD validated its energy performance in a field demonstration.

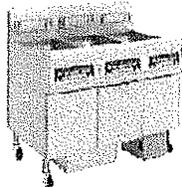
Solar Usage Now, LLC
Tom Rieker
614-759-7242
service@netwalk.com
www.solarusagenow.com



ENERGY STAR Fryer

In 2017 Royal Range's new high-efficiency fryer was awarded the National Restaurant Association's Kitchen Innovation Award and GFEN's Blue Flame Product of the Year Award. Independent testing has shown 63% heavy-load cooking energy efficiency, greatly exceeding the ENERGY STAR 50% threshold requirement.

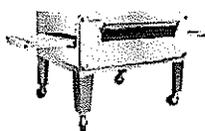
Royal Range of California
Robert Lutz
951-360-1600
robert@royalranges.com
www.royalranges.com



Low-Oil-Volume Fryers

Marketed by Frymaster as Protector® fryers, this equipment increases energy efficiency while also extending cooking-oil quality and life to provide significant customer savings. Field demonstrations completed by UTD have shown an average savings of \$4,800 per year per fryer.

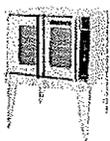
Frymaster
Linda Brugler
318-866-2488
lbrugler@frymaster.com
www.frymaster.com



ENERGY STAR Conveyor Oven

ENERGY-STAR-rated conveyor ovens from Lincoln include an advanced energy-management system to reduce energy consumption up to 38%.

Lincoln, a division of
Manitowoc Foodservice
260-459-8200
www.lincolnfp.com



ENERGY STAR Convection Oven

This unit showed improved efficiency and 40% energy savings compared to a standard oven during field testing and achieved an ENERGY STAR rating.

Garland
905-624-0260
www.garland-group.com



High-Efficiency Broiler

This broiler features infrared burners and an energy-saving hood that showed an average of 23% energy savings during field testing. It offers more efficient cooking as well as reducing heat gain to the kitchen.

Royal Range of California
800-769-2414
www.royalranges.com



High-Efficiency Broiler

The Montague Company commercialized a version of the advanced broiler technology using thermostatic broiler-temperature control and an energy-saving hood. It was recognized with a Kitchen Innovations Award in 2013.

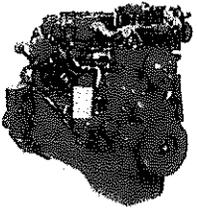
The Montague Company
800-345-1830
www.montaguecompany.com



ENERGY STAR Countertop Steamer

A compact gas-fired countertop steamer for commercial food-service offers enhanced cooking rates while providing energy savings and reduced water consumption. It was the first gas-fired boilerless steamer on the market and received an ENERGY STAR rating.

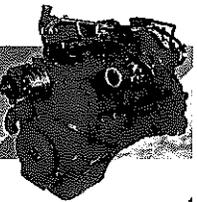
Market Forge Industries Inc.
617-387-4100
866-698-3188
custserv@mfi.com
www.mfi.com



Cummins Westport 6.7L Medium-Duty NGV Engine

In 2016 Cummins Westport Inc. began full commercial production of the ISB6.7G, a 6.7-liter, 240-HP, medium-duty, factory-built dedicated natural gas vehicle (NGV) engine for school bus, shuttle bus, medium-duty truck, and vocational uses. It meets U.S. 2017 EPA GHG requirements and CARB's optional more stringent low NO_x standard of 0.1 g/bhp-hr. (Project Summary, p. 127.)

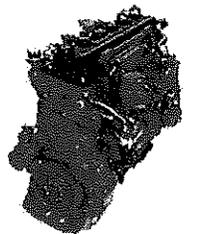
Cummins Westport Inc.
Stephen Ptucha
604-718-2024
sptucha@westport.com
www.cumminswestport.com



Cummins Westport 8.9L Near Zero Emission NGV Engine

This 8.9L 320-HP NGV engine is widely used in the U.S. and Canada, with 50,000+ ISL G engines sold for transit, refuse-collection, and regional hauling applications since 2007. In 2016 it was advanced to become the ISL G-NZ, the first engine certified in North America to meet the 0.02 g/bhp-hr optional Near Zero (NZ) NO_x emissions standard, i.e. 90% lower than the current EPA NO_x limit of 0.2 g/bhp-hr.

Cummins Westport Inc.
Stephen Ptucha
604-718-2024
sptucha@westport.com
www.cumminswestport.com



Cummins Westport 11.9L High-Horsepower NGV Engine

This 11.9L 400-HP NGV engine (ISX12G) is used in large trucks, buses, and refuse vehicles. Engine sales since 2013 are approaching 10,000 units and 25,000+ engines will likely be sold in North America by 2020, using ~40 bcf of natural gas and yielding \$600+ million in annual NGV fuel sales and substantial emissions reductions. In 2018 it will be certified to meet Near Zero NO_x emissions standard of 0.02 g/bhp-hr.

Cummins Westport Inc.
Stephen Ptucha
604-718-2024
sptucha@westport.com
www.cumminswestport.com



HyperComp/3M NGV Cylinders

These lightweight Type IV NGV cylinders are manufactured using advanced 3M nanoparticle-enhanced matrix resin technology for high strength and durability. Three tank sizes of 30, 40, and 45 DGE are now offered in nine unique CNG Fuel System Solutions from Momentum Fuel Technologies, including roof mount, saddle mount, and back-of-cab designs.

Momentum Fuel
Technologies
844-264-8265
www.momentumfueltechnologies.com



Ultimate CNG FuelMule™

The patented FuelMule™ mobile fueling solution can dispense eight diesel gallon equivalent per minute and fuel 35 to 50 medium-duty vehicles per delivery. It is used as a temporary starter station, for station back-up, or for mobile onsite fueling. The first unit logged 250,000+ miles and almost 4,000 compressor hours to deliver natural gas fuel to about 13,500 vehicle fills across 11 states in its first 4 years of operation

Ultimate CNG, LLC
Dennis Pick
703-209-4086
dpick@ultimatecng.com
www.ultimatecng.com

KEY INFORMATION & ANALYTICAL TOOLS



Reliability, Cost and Environmental Impacts of Standby Generation Systems

In 2017 Generac launched a website supported by UTD research that provides technical information on costs, emissions, and reliability for natural gas generators, including a white paper on natural gas reliability and a Total Cost of Ownership calculator that compares costs and emissions of natural gas vs. diesel-fueled standby generators. Other efforts by Generac in 2017 include a "road show" of a 53' trailer to more than 3,500 power generation experts. (Project Summary, p. 87.)

Available on-line at <https://www.generac.com/Industrial/all-about/natural-gas-fuel>.
For more information, contact Pat Rowley; patricia.rowley@gastechnology.org



CHP Interconnection Equipment Review Assessment

In 2016 the results of Phase 1 of UTD research project 2.15.M were made publicly available in order to build public understanding of the opportunities for wider standardization and harmonization of CHP interconnection practices. Discussions about UTD's research results are being held with key decision makers during 2017. (Project Summary, p. 89.)

Available on-line at:
gastechnology.org/reports_software/Documents/CHP-Interconnection-Equipment-Analysis.pdf.
For more information, contact Tim Kingston; tim.kingston@gastechnology.org



Micro-CHP Techno-Economic Assessment

UTD funded a comprehensive technical and economic assessment on a range of micro-CHP systems applied to seven possible residential and light-commercial applications in five regional U.S. markets. Results provide target first cost and overall annual system efficiencies needed to achieve desirable payback periods.

For more information or a copy of the UTD Project 1.11.O report, contact Tim Kingston;
tim.kingston@gastechnology.org



Commercial Foodservice (CFS) Equipment Calculator

Introduced in 2016 with UTD support, this website hosts CFS information and tools for the restaurant industry and others to determine the economic and environmental benefits of using new, more advanced commercial foodservice equipment. The website was showcased at several restaurant trade shows during 2017, and further improvements are underway. (Project Summary, p. 55.)

Available online at <http://cfscalc.gastechnology.org>.
For more information, contact Frank Johnson; frank.johnson@gastechnology.org



CSA NGV Storage and Delivery Standard Technical Committee Support

CSA NGV6.1 was introduced in 2016 and defines the requirements for the balance of systems and equipment on-board a NGV which is not otherwise defined by NGV1 for the receptacle or NGV2 for the storage containers. UTD supported GTI's participation on the Technical Committee.

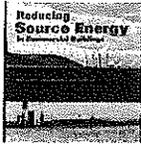
Available online at www.csagroup.org.
For more information, contact Tony Lindsay; tony.lindsay@gastechnology.org



CSA NGV Fueling Appliance Standard Technical Committee Support

CSA NGV5.1 was introduced in 2015 and updated in 2016, and provides mechanical, physical, and electrical requirements for residential fueling appliances (RFAs) that dispense natural gas for NGVs, including indoor and outdoor fueling appliances that connect to residential gas piping. A complimentary standard, NGV5.2 for fueling appliances in non-residential locations, has been developed and is undergoing industry review in anticipation of publication in 2018. UTD supported GTI's participation on the Technical Committee.

Available online at www.csagroup.org. For more information, contact Tony Lindsay; tony.lindsay@gastechnology.org



Source Energy Technical Data

Researchers are providing clear, credible, and unbiased data regarding the benefits of source energy in reducing energy consumption and carbon emissions, to support analysis of equitable treatment of fuels in codes, standards, and regulations. Source energy is now included in the International Green Construction Code (IgCC) that applies to the construction and renovation of new high-performance commercial buildings, structures, and systems, and included in various American Society of Heating, Refrigeration and Air-Conditioning Engineers (ASHRAE) standards.

For more information, contact Neil Leslie; neil.leslie@gastechnology.org



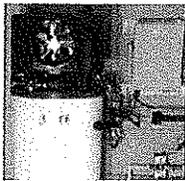
Source Energy and Emissions Analysis Tool

The Source Energy and Emissions Analysis Tool (SEEAT) allows calculation of the source energy and greenhouse-gas emissions related to point-of-use (site) energy consumption by fuel type for each energy consuming device. The source-energy and carbon-emission calculation methodology used accounts for primary energy consumption and related emissions for the full fuel cycle for residential and commercial buildings, industrial applications, and light-duty vehicles.

Available online at www.cmictools.com.

For more information, contact Neil Leslie; neil.leslie@gastechnology.org

TECHNOLOGY ADVANCEMENTS

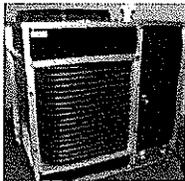


Gas-fired Absorption Heat Pump Residential Water Heater

This efficient residential Gas-Fired Heat Pump Water Heater (GHPWH) continues to advance to market. Field testing of five latest-generation units will start in 2017. The projected Uniform Energy Factor (UEF) of 1.3 is considerably greater than standard gas water heaters and better than an electric heat pump water heater on a source-energy basis. When commercially available, it will be the only residential water-heating technology with a source-energy-based EF ≥ 1.0 .

(Project Summary, p. 87.)

Project Manager: Paul Glanville



Gas-fired Absorption Heat Pump for Space Heating or Commercial Water Heating

This Gas Absorption Heat Pump (GAHP) technology is targeted for residential space heating and commercial water heating. Through laboratory testing and modeling, the GAHP demonstrated an Annual Fuel Utilization Efficiency of 140% and a financial payback period of as low as three years. In 2017 UTD launched a new field demonstration of the latest prototype with several commercializing partners. (Project Summary, p. 15.)

Project Manager: Paul Glanville



Ultra-Low NO_x Burner

This innovative technology for firetube boilers is in operation in 2017 at a Mission Linen Supply facility in California. It improves efficiency and achieves NO_x emissions below 9 vppm, while avoiding the significant efficiency, capital cost, and/or operating cost penalties to use conventional Selective Catalytic Reduction or burner enhancements such as external Flue Gas Recirculation and/or High Excess Air firing. UTD's partner Power Flame Inc. is focused on helping businesses meet current and future NO_x emission regulations without sacrificing energy efficiency.

Project Manager: David Cygan

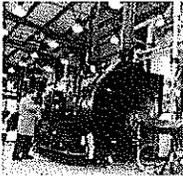


Low NO_x Ribbon Burner System

A new low NO_x combustion system reduces NO_x emissions by 50% in food processing, thermoforming and other industrial applications. A prototype unit is in on-going commercial operation at an industrial bakery in California, and additional monitoring and performance testing is being performed in 2017 in cooperation with the host site management and Flynn Burner Corp.

(Project Summary, p. 93.)

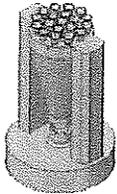
Project Manager: Yaroslav Chudnovsky



FlexCHP High-Efficiency Ultra-Clean Power and Steam Package

This innovative CHP package allows flexible steam production while meeting stringent California NO_x emission levels without a SCR system and across the full range of firing rates — achieving NO_x levels 50% below CARB limits. A 2014 installation in California operates with 82+% system efficiency and system emissions well below 9 ppm NO_x. Additional applications are pending, and UTD efforts underway in 2017 will increase the technology application size to 400 kW / 400 BHP. (Project Summary, p. 109.)

Project Manager: David Cygan



Low NO_x Advanced Retention Nozzle Burner

A novel design for next-generation retention nozzles leverages new additive manufacturing capabilities and equipment. Potential applications include industrial and commercial boilers and water heaters. Laboratory tests to date have demonstrated excellent burner performance and low NO_x and CO emissions, and additional testing will occur during 2017. (Project Summary, p. 107.)

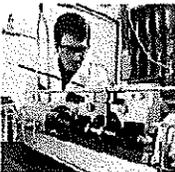
Project Manager: Sandeep Alavandi



Gas Quality Sensor

The Gas Quality Sensor (GQS) uses solid-state infrared light absorption spectroscopy to measure Btu content and gas composition. Pre-commercial units are undergoing testing in collaboration with the licensing partner, CMR Group, for use with natural gas and bio-methane fuels. When commercialized, the GQS is expected to be priced competitively to a gas chromatograph, while providing much faster response and lower maintenance costs. (Project Summary, p. 95.)

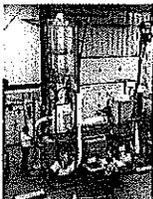
Project Manager: David Rue



Cost-effective Small-Scale Compressor for Natural Gas Vehicles (NGVs)

A cost-effective small-scale compressor could significantly change the NGV fueling market. With UTD cost share and U.S. DOE funding, GTI and the University of Texas, Austin (using specialty materials from Argonne National Laboratory) developed a novel approach using a linear motor and only one moving piston, and operated a prototype successfully in the lab. The technology is currently being scaled up to 50 SCFM capacity with UTD funding. (Project Summary, p. 125.)

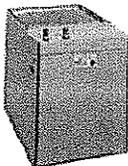
Project Manager: Jason Stair



On-Demand Heat and Power System

This unique new technology can capture and store renewable energy (or other energy, including waste heat), augment it with natural gas as needed, and deliver heat and power on-demand to commercial, industrial, and other users. UTD is advancing this technology by providing co-funding to U.S. DOE ARPA-E and other funders in a current UTD project. (Project Summary, p. 113.)

Project Manager: David Cygan



Combination Space/Water Heating and Air Handling Unit System

This technology allows an integrated natural gas-fired combination space and water heating system to provide supplemental space heating with existing or new electric heat pumps and condensing gas water heating for single or multi-family homes. Field testing efforts are under way at five homes in New York to gather performance data. (Project Summary, p. 9.)

Project Manager: Tim Kingston



Low-NO_x Furnace

Low-NO_x combustion systems were developed in cooperation with SCAQMD and five residential furnace manufacturers to achieve emissions levels less than 14 ng/J. Innovative burner materials including metal mesh and metal foam were used to achieve even heat transfer and uniform flame temperatures. UTD completed durability testing in 2017.

Project Manager: Frank Johnson



ENERGY STAR Gas Dryer

UTD worked with a major manufacturer to develop one of the first commercially-available gas-fired ENERGY STAR clothes dryers (included at energystar.gov/products/appliances/clothes_dryers). UTD is currently investigating next-generation technologies and developing an early-stage prototype dryer to substantially further increase operating efficiency. (*Project Summary, p. 27.*)
Project Manager: Shawn Scott



Self-Powered Gas Appliance Control Valve

A new approach for a self-powered natural gas control valve for use in water heaters and other gas appliances is in development. This device may allow ENERGY STAR-rated water heaters to operate without needing an electrical connection, helping reduce installation costs.
Project Manager: Dave Kalensky



Next-Generation Infrared Burner

UTD-funded researchers are testing a variety of unique metal foam materials to evaluate their potential performance as next-generation, high-efficiency, low-emission infrared burners that are directly fired with natural gas.
Project Manager: Sandeep Alavandi



High-Efficiency Wok

A high-efficiency wok has undergone extensive laboratory testing. Tests showed up to a 63% efficiency improvement over conventional woks.
Project Manager: Frank Johnson

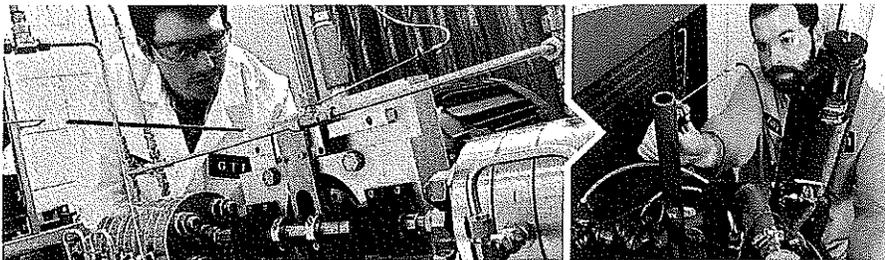
WORKING WITH PARTNERS TO CO-FUND UTD INITIATIVES

In 2016, each \$1.00 in new UTD funding was leveraged by \$4.71 of direct funding from government and industry partners for related end-use R&D. GTI secured \$12.25 million from federal and state government partners and \$3.91 million in funding from manufacturing partners and other gas industry resources (outside of UTD). Manufacturing partners provided significant, additional in-kind co-funding.

Examples include:

- > U.S. Department of Energy (DOE) Advanced Research Project Agency – Energy (ARPA-E) Program: \$3.71 million to develop several different innovative end-use technology concepts.
- > California Energy Commission: \$5.18 million for technology development projects related to NGV engines, Zero Net Energy (ZNE) homes, energy- and water-saving industrial processes, and other advances.
- > U.S. Army Corps of Engineers Construction Engineering Research Laboratory (CERL): \$1.85 million to demonstrate efficient natural gas equipment at military bases.
- > DOE National Energy Technology Laboratory (NETL): \$0.75 million to provide training for cost-effective, code-complaint maintenance facilities for alternative fuel vehicles.
- > NYSERDA: \$0.27 million to demonstrate and document the performance of a novel new factory-packaged micro combined heat and power (CHP) system.

COLLABORATIVE NATURAL GAS PROGRAMS BENEFIT UTILITIES AND THEIR CUSTOMERS



UTILIZATION TECHNOLOGY DEVELOPMENT



MISSION

Identify, select, fund, and oversee research projects resulting in innovative solutions which expands the use, cost effectiveness, and efficiency of natural gas utilization equipment.

GOALS

PROVIDE A PATHWAY FOR INNOVATIVE NATURAL GAS SOLUTIONS

Ensure the continued viability of the natural gas distribution business by bringing cost-effective, efficient, and competitive natural gas solutions to market.

SAVE CONSUMERS MONEY

Advanced gas technologies save consumers money by increasing energy efficiency and lowering the upfront cost of new equipment. Expanding the customer base mitigates cost increases by spreading the cost of service over a broader base.

ENABLE EFFICIENT FUEL CHOICE

Customer interests are represented in a complex and evolving regulatory codes and standards arena to advocate for the most efficient use of energy resources, such as the direct use of natural gas for space and water heating.

MINIMIZE ENVIRONMENTAL IMPACTS

Advanced combustion, heat-recovery, and natural gas heat pump applications are being developed to provide next-generation options for energy efficiency programs. Emission control technologies are being developed to meet the most stringent environmental standards to enable the continued use of clean and efficient natural gas.

INTEGRATE WITH RENEWABLE ENERGY SOURCES

Natural gas technologies are being integrated with renewable energy to provide even further efficiency gains, environmental benefits, and consumer choice.

HOW WE DO IT

- Introduce advanced appliances to the marketplace through technology evaluations, lab testing, and field demonstrations—all important steps to reach commercial viability
- Reduce the cost of emerging technologies through improved design and greater deployment
- Provide codes and standards support and expertise for regulatory proceedings and innovative product development efforts
- Develop and validate technologies (GHPs, NGVs, micro-grids and mCHP) for true market transformation.
- Integrate with renewable energy sources to impact zero net energy

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-58
Page 1 of 2

REQUEST:

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

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

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

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

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-58
Page 2 of 2

RESPONSE:

- a) Please see Attachment 1 for a detailed schedule of rate case expenses incurred to date. Please see the Company's response to Staff DR No. 1-50 for copies of contracts for the external consultants/witnesses.
- b) Please see the Company's response to FR_16(8)(f) - Schedule F-6 Projected Rate Case Expenses.
- c) The Company will update the above requested information monthly and will submit it along with the Company's response to Staff DR No. 1-46.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-58_Att1 - Rate Case Expenses through September 2017.xlsx, 1 Page.

Respondent: Greg Waller

Atmos Energy Corporation
 Kentucky Operations
 Rate Case Expenses (050,46621)
 Actuals Through October 10, 2017
 Base Period: 1/1/17 to 12/31/17

Category	Transaction Date	Invoice Number	Vendor	Amount	Hours Worked	Hourly Rate	FERC Account	Expenditure Type	Base Period	Description
Consultants	10/01/2017	KENTUCKY_100117	Paul H. Raab	\$ 13,650.00	42	\$ 325	9280	Contractor Labor	Yes	Class Cost Study
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 216.31	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Office Depot
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 293.84	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	09/16/2017	010_PAMELA.PERRY_SEP	Bank of America	\$ 84.90	N/A	N/A	9280	Office Supplies	Yes	Office Supplies - Officesupply.com
Other Expenses	09/12/2017	!EXP-2585383	Densman, Josh C	\$ 26.37	N/A	N/A	9280	Meals	Yes	Discussion on MFR Filing Responses with Industrial Sales Rep
TOTAL				\$ 14,271.42						

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1 1
Question No. 1-59
Page 1 of 1

REQUEST:

Provide the following information for the most recent calendar year concerning the utility and any affiliated service corporation or corporate service division/unit:

- a. A schedule detailing the costs, those directly charged, and those allocated by, the utility to the service corporation. Indicate the utility's accounts where these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs, those directly charged, and those allocated by, the service corporation to the utility. Identify the utility's accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

RESPONSE:

Please see Attachment 1 for direct and allocated costs.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-59_Att1 - Detail of Direct and Allocated Charges.xlsx, 38 Pages.

Respondent: Laura Gillham

Atmos Energy Corporation
Kentucky Direct and Allocated Expenses
For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
1	7580	Field measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
2	7580	Field measuring and regulating station expenses	03004	Vehicle Expense	-	-	-	-	-	-	-
3	7580	Field measuring and regulating station expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-
4	7580	Production and gathering-Other expenses	05418	Misc Employee Expense	-	-	-	-	-	-	-
5	8140	Storage-Operation supervision and engineering	07580	Misc General Expense	-	-	-	-	-	-	-
6	8140	Storage-Operation supervision and engineering	05010	Office Supplies	-	-	-	-	-	-	-
7	8160	Wells expenses	01008	Expense Labor Accrual	84	1,149	626	(2,468)	598	42	232
8	8160	Wells expenses	06111	Contract Labor	15,368	-	550	-	-	5,845	-
9	8160	Wells expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
10	8160	Wells expenses	03004	Vehicle Expense	-	-	-	-	-	-	-
11	8160	Wells expenses	07590	Misc General Expense	-	-	-	-	-	-	-
12	8160	Wells expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-
13	8160	Wells expenses	01000	Non-project Labor	2,738	4,579	4,491	3,935	3,581	2,880	3,056
14	8160	Wells expenses	02005	Non-inventory Supplies	15	-	1,023	276	-	539	30
15	8160	Wells expenses	04590	Utilities	533	-	-	-	-	-	-
16	8170	Lines expenses	01008	Expense Labor Accrual	251	822	(48)	(1,865)	187	335	1,106
17	8170	Lines expenses	06111	Contract Labor	-	-	-	-	-	2,420	-
18	8170	Lines expenses	01000	Non-project Labor	2,976	4,382	3,374	2,956	1,956	2,267	4,252
19	8170	Lines expenses	02005	Non-inventory Supplies	419	590	1,066	-	276	126	666
20	8170	Lines expenses	04590	Utilities	156	201	139	146	143	172	146
21	8180	Compressor station expenses	01008	Expense Labor Accrual	(192)	(17)	722	(696)	98	836	(714)
22	8180	Compressor station expenses	06111	Contract Labor	360	-	-	-	625	-	-
23	8180	Compressor station expenses	04302	Heavy Equipment	-	468	-	-	-	-	-
24	8180	Compressor station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
25	8180	Compressor station expenses	03004	Vehicle Expense	100	-	-	-	-	-	-
26	8180	Compressor station expenses	03003	Capitalized transportation costs	(11)	-	-	8	-	-	-
27	8180	Compressor station expenses	07609	Utility Cap Accrual	-	-	-	(2)	-	-	-
28	8180	Compressor station expenses	04599	Capitalized Utility Costs	(96)	(74)	(87)	(74)	(102)	(99)	(102)
29	8180	Compressor station expenses	04307	Heavy Equipment Capitalized	-	(459)	-	-	-	-	-
30	8180	Compressor station expenses	01000	Non-project Labor	719	822	1,520	2,214	1,328	2,891	1,175
31	8180	Compressor station expenses	02005	Non-inventory Supplies	126	-	146	610	379	904	1,105
32	8180	Compressor station expenses	04590	Utilities	197	87	102	86	120	116	119
33	8190	Compressor station fuel and power	04580	Utilities	96	-	94	87	92	18	99
34	8200	Storage-Measuring and regulating station expenses	01008	Expense Labor Accrual	81	183	(31)	(221)	(11)	29	12
35	8200	Storage-Measuring and regulating station expenses	01000	Non-project Labor	181	479	332	65	-	65	83
36	8200	Storage-Measuring and regulating station expenses	02005	Non-inventory Supplies	-	117	-	76	31	-	-
37	8200	Storage-Measuring and regulating station expenses	04590	Utilities	173	193	187	111	152	101	98
38	8210	Storage-Purification expenses	01008	Expense Labor Accrual	23	1,513	(2,346)	(314)	76	(67)	294
39	8210	Storage-Purification expenses	06111	Contract Labor	-	229	-	-	-	-	-
40	8210	Storage-Purification expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
41	8210	Storage-Purification expenses	03004	Vehicle Expense	-	-	-	-	-	-	-
42	8210	Storage-Purification expenses	07498	Misc Employee Welfare Exp	-	-	-	-	-	-	-
43	8210	Storage-Purification expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-
44	8210	Storage-Purification expenses	01000	Non-project Labor	2,315	4,855	464	65	248	-	588
45	8210	Storage-Purification expenses	02005	Non-inventory Supplies	74	5	724	21	-	-	59
46	8210	Storage-Purification expenses	04590	Utilities	170	193	243	239	99	238	235
47	8240	Storage-Other expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
48	8240	Storage-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-
49	8240	Storage-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-
50	8240	Storage-Other expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	-
51	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-
52	8250	Storage well royalties	04581	Building Lease/Rents	457	74	-	80	170	108	183
53	8250	Storage well royalties	07590	Misc General Expense	133	158	148	-	107	17	3
54	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-
55	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(80)	(9)	-	(18)	(71)	(31)	(25)
56	8250	Storage well royalties	04590	Utilities	997	147	2,436	405	149	329	53
57	8250	Storage-Rents	07499	Misc Employee Welfare Exp	400	-	-	-	-	-	-
58	8310	Storage-Maintenance of structures and improvements	05111	Contract Labor	675	388	4,630	1,333	2,345	45	2,270
59	8310	Storage-Maintenance of structures and improvements	02005	Non-inventory Supplies	325	539	52	-	-	-	-
60	8340	Maintenance of compressor station equipment	01008	Expense Labor Accrual	-	-	343	(208)	(70)	52	(116)
61	8340	Maintenance of compressor station equipment	06111	Contract Labor	-	-	-	-	-	-	-
62	8340	Maintenance of compressor station equipment	01000	Non-project Labor	-	-	489	806	183	258	-
63	8340	Maintenance of compressor station equipment	02005	Non-inventory Supplies	-	-	-	2,893	1,166	29	-
64	8350	Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	45	(45)	-
65	8350	Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	129	-	-
66	8350	Maintenance of measuring and regulating station equipment	02005	Non-inventory Supplies	-	-	-	-	-	427	-
67	8360	Processing-Maintenance of purification equipment	01008	Expense Labor Accrual	-	-	-	-	-	-	-
68	8360	Processing-Maintenance of purification equipment	01000	Non-project Labor	-	-	-	-	-	-	-
69	8360	Processing-Maintenance of purification equipment	02005	Non-inventory Supplies	-	302	13	-	-	-	-
70	8410	Other storage expenses-Operation labor and expenses	01008	Expense Labor Accrual	1,922	(1,480)	886	(2,602)	(1,183)	2,023	1,519
71	8410	Other storage expenses-Operation labor and expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
72	8410	Other storage expenses-Operation labor and expenses	03004	Vehicle Expense	-	-	-	-	-	(32)	-
73	8410	Other storage expenses-Operation labor and expenses	05414	Lodging	-	-	346	-	193	293	-
74	8410	Other storage expenses-Operation labor and expenses	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-
75	8410	Other storage expenses-Operation labor and expenses	05411	Meals and Entertainment	-	-	134	-	76	37	-
76	8410	Other storage expenses-Operation labor and expenses	05413	Transportation	-	-	-	-	-	654	-
77	8410	Other storage expenses-Operation labor and expenses	03003	Capitalized transportation costs	-	-	-	-	-	9	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
78	8410	Other storage expenses-Operation labor and expenses	01000	Non-project Labor	11,939	8,182	7,878	16,635	4,540	8,026	10,281
79	8410	Other storage expenses-Operation labor and expenses	02005	Non-Inventory Supplies	18	-	(17)	-	-	-	-
80	8410	Other storage expenses-Operation labor and expenses	05424	Books & Manuals	-	-	-	-	-	-	-
81	8410	Other storage expenses-Operation labor and expenses	04018	Safety	-	-	-	-	-	-	-
82	8410	Other storage expenses-Operation labor and expenses	07111	Damages	-	-	-	-	-	-	-
83	8560	Other fuel & power for compressor stations	04590	Utilities	33	33	32	29	9	29	30
84	8560	Mains expenses	01008	Expense Labor Accrual	1,485	(928)	4,482	(7,658)	1,060	1,853	1,200
85	8560	Mains expenses	06111	Contract Labor	1,598	1,918	4,471	1,598	-	1,598	688
86	8560	Mains expenses	05111	Postage/Delivery Services	-	-	1,160	2,967	1,624	-	-
87	8560	Mains expenses	04302	Heavy Equipment	2,152	1,107	-	644	4,825	98	-
88	8560	Mains expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
89	8560	Mains expenses	03004	Vehicle Expense	425	28	839	62	-	61	221
90	8560	Mains expenses	07590	Misc General Expense	-	-	-	-	-	371	-
91	8560	Mains expenses	05414	Lodging	-	-	-	-	-	-	-
92	8560	Mains expenses	07489	Misc Employee Welfare Exp	-	-	-	-	-	-	-
93	8560	Mains expenses	05411	Meals and Entertainment	-	-	-	21	-	-	-
94	8560	Mains expenses	05010	Office Supplies	-	-	-	-	-	-	-
95	8560	Mains expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	89
96	8560	Mains expenses	03003	Capitalized transportation costs	(46)	(3)	(97)	(14)	-	(17)	(30)
97	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-
98	8560	Mains expenses	04589	Capitalized Utility Costs	(1,152)	(899)	(1,228)	(918)	(1,028)	(845)	(679)
99	8560	Mains expenses	04307	Heavy Equipment Capitalized	(2,109)	(1,086)	-	(631)	(4,827)	(98)	-
100	8560	Mains expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
101	8560	Mains expenses	07444	Uniforms Capitalized	(254)	-	-	(63)	(93)	(87)	-
102	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	-	-	(484)	-	-
103	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	-	-	494	-	-
104	8560	Mains expenses	01000	Non-project Labor	12,128	9,335	13,737	11,751	8,623	10,825	12,143
105	8560	Mains expenses	02005	Non-Inventory Supplies	567	1,351	724	3,952	1,088	2,956	4,444
106	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	-	-	494	-	-
107	8560	Mains expenses	05420	Employee Development	-	-	-	100	-	-	-
108	8560	Mains expenses	05419	Misc Employee Expense	-	-	-	-	50	-	-
109	8560	Mains expenses	04590	Utilities	1,984	1,260	2,064	1,522	1,589	1,413	1,067
110	8560	Mains expenses	05377	Cell phone equipment and accessories	-	-	-	118	32	-	-
111	8560	Mains expenses	07443	Uniforms	2,386	-	-	280	221	235	-
112	8560	Mains expenses	02001	Inventory Materials	-	-	-	-	-	-	1,771
113	8560	Mains expenses	07111	Damages	-	-	-	-	-	-	-
114	8570	Transmission-Measuring and regulating station expenses	01008	Expense Labor Accrual	62	82	(740)	141	(117)	73	(341)
115	8570	Transmission-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	1,950	-	-	1,600
116	8570	Transmission-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
117	8570	Transmission-Measuring and regulating station expenses	01000	Non-project Labor	1,886	1,864	407	2,553	882	849	83
118	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	723	156	117	-	739	37	170
119	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	1,488	646	693	603	478	814	592
120	8570	Transmission-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	-	-	-
121	8590	Transmission-Other expenses	01006	Expense Labor Accrual	-	-	-	-	-	-	-
122	8590	Transmission-Other expenses	01000	Non-project Labor	-	-	-	-	-	-	-
123	8590	Transmission-Other expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
124	8630	Transmission-Maintenance of mains	01008	Expense Labor Accrual	(44)	-	308	(267)	(18)	-	46
125	8630	Transmission-Maintenance of mains	06111	Contract Labor	-	-	-	-	-	-	-
126	8630	Transmission-Maintenance of mains	01000	Non-project Labor	-	-	438	115	-	-	92
127	8630	Transmission-Maintenance of mains	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
128	8650	Transmission-Maintenance of measuring and regulating station equipment	01008	Expense Labor Accrual	-	-	-	-	-	116	(116)
129	8650	Transmission-Maintenance of measuring and regulating station equipment	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
130	8650	Transmission-Maintenance of measuring and regulating station equipment	03004	Vehicle Expense	-	-	88	-	-	-	-
131	8650	Transmission-Maintenance of measuring and regulating station equipment	03003	Capitalized transportation costs	-	-	(10)	-	-	-	-
132	8650	Transmission-Maintenance of measuring and regulating station equipment	01000	Non-project Labor	-	-	-	-	-	258	-
133	8650	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
134	8670	Transmission-Maintenance of other equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
135	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	7,933	(9,256)	6,538	(13,699)	1,520	6,705	3,924
136	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(532,119)	(559,783)	(545,781)	(845,674)	(552,085)	(564,990)	(557,189)
137	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(340,378)	(288,887)	(301,379)	(465,450)	(291,597)	(327,823)	(352,194)
138	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	340,331	294,298	303,816	468,719	298,230	334,250	355,002
139	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	5,835	-	-	-	-	-	-
140	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-
141	8700	Distribution-Operation supervision and engineering	06111	Contract Labor	-	1,406	20,418	15,380	47,059	74,752	(52,622)
142	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-
143	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	126	590	456	270	420	348	216
144	8700	Distribution-Operation supervision and engineering	04302	Heavy Equipment	30	-	34	-	40	100	-
145	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
146	8700	Distribution-Operation supervision and engineering	05384	Cellular, radio, pager charges	4,943	4,839	27,226	9,681	12,727	11,172	6,585
147	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	3,662	17,573	14,310	3,950	4,833	13,875	6,534
148	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	94	845	98	3,598	210	190	543
149	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	2,908	10	10,582	90	(473)	94	-
150	8700	Distribution-Operation supervision and engineering	06412	Spousal & Dependent Travel	430	80	36	-	93	28	-
151	8700	Distribution-Operation supervision and engineering	05414	Lodging	2,211	3,940	9,717	8,787	6,952	8,921	1,088
152	8700	Distribution-Operation supervision and engineering	07489	Misc Employee Welfare Exp	250	116	470	27	90	442	200
153	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	725	4,614	4,399	5,186	6,776	5,834	5,798
154	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	12,348	8,634	9,034	8,457	7,103	8,794	7,178

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
155	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	5,021	6,578	12,405	4,881	4,427	4,134	859
156	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	7,219	7,807	8,782	5,183	6,288	8,635	4,790
157	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	4,501	6,268	1,732	638	17,069	702	11,547
158	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	-	-	1,055	-	895	83	-
159	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	189	948	201	822	2,735	-	140
160	8700	Distribution-Operation supervision and engineering	05413	Transportation	1,371	2,633	4,713	3,739	6,143	3,720	1,610
161	8700	Distribution-Operation supervision and engineering	04046	Customer Relations & Assist	-	-	-	-	-	-	-
162	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
163	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(58)	(524)	(60)	(2,111)	(188)	(128)	(363)
164	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
165	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-
166	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(12,776)	(14,970)	(32,189)	(16,028)	(17,270)	(17,864)	(11,927)
167	8700	Distribution-Operation supervision and engineering	04589	Capitalized Utility Costs	(8,841)	(16,005)	(15,391)	(6,577)	(6,086)	(12,832)	(10,414)
168	8700	Distribution-Operation supervision and engineering	04307	Heavy Equipment Capitalized	(30)	-	(33)	-	(39)	(98)	-
169	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-
170	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
171	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	-	-	-	(63)	-	-	-
172	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-
173	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-
174	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	-	(543)	164	-	513	154	205
175	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	50,064	27,915	31,724	51,697	28,962	37,271	41,325
176	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	532,364	553,373	543,341	842,405	555,452	558,034	554,390
177	8700	Distribution-Operation supervision and engineering	02005	Non-inventory Supplies	83	845	1,557	325	1,484	4,669	323
178	8700	Distribution-Operation supervision and engineering	05421	Training	-	470	-	-	-	-	-
179	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	-	-	13	-	-	-
180	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-
181	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	183	-	430	-	-	-
182	8700	Distribution-Operation supervision and engineering	05416	Misc Employee Expense	(1,685)	(236)	13,813	9,568	-	-	-
183	8700	Distribution-Operation supervision and engineering	04580	Utilities	7,285	7,347	10,321	6,015	7,816	8,029	10,019
184	8700	Distribution-Operation supervision and engineering	05377	Cell phone equipment and accessories	164	1,149	3,463	152	266	1,069	94
185	8700	Distribution-Operation supervision and engineering	04018	Safety	-	-	-	-	-	-	-
186	8700	Distribution-Operation supervision and engineering	05416	Membership Fees	-	-	-	-	100	470	-
187	8700	Distribution-Operation supervision and engineering	07443	Uniforms	-	-	-	150	-	-	-
188	8700	Distribution-Operation supervision and engineering	04146	Public Relations	-	-	-	-	-	-	-
189	8700	Distribution-Operation supervision and engineering	04002	Required By Law, Safety	-	600	-	1,250	-	-	-
190	8700	Distribution-Operation supervision and engineering	05316	Telecom Maintenance & Repair	-	2,584	-	-	-	-	-
191	8700	Distribution-Operation supervision and engineering	02001	Inventory Materials	-	-	-	-	-	-	-
192	8700	Distribution-Operation supervision and engineering	09911	Reimbursements	(1,586)	-	-	(2,902)	-	-	(1,287)
193	8700	Distribution-Operation supervision and engineering	05427	Technical (Job Skills) Training	-	150	-	350	610	-	-
194	8700	Distribution-Operation supervision and engineering	05416	Club Dues - Nondeductible	-	-	-	-	-	-	-
195	8700	Distribution-Operation supervision and engineering	05428	Safety Training	-	-	-	-	-	-	-
196	8700	Distribution-Operation supervision and engineering	05323	Measurement & Meter Reading	-	-	-	-	-	-	-
197	8700	Distribution-Operation supervision and engineering	05312	Long Distance	355	460	659	493	377	297	218
198	8700	Distribution-Operation supervision and engineering	04582	Misc Rents	-	-	-	-	-	-	-
199	8700	Distribution-Operation supervision and engineering	04040	Community Rel&Trade Shows	-	-	-	-	1,454	-	-
200	8700	Distribution-Operation supervision and engineering	05417	Club Dues - Deductible	-	-	-	-	-	-	-
201	8700	Distribution-Operation supervision and engineering	05314	Toll Free Long Distance	5,689	6,101	6,349	5,645	5,703	4,846	4,871
202	8700	Distribution-Operation supervision and engineering	07111	Damages	-	-	-	-	-	-	-
203	8700	Distribution-Operation supervision and engineering	05422	Operator Qualifications Training	-	-	-	-	-	-	-
204	8700	Distribution-Operation supervision and engineering	07520	Donations	-	-	-	-	-	-	-
205	8700	Distribution-Operation supervision and engineering	04889	Land Rights	-	-	-	-	-	-	-
206	8710	Distribution load dispatching	06111	Contract Labor	-	-	-	-	-	-	-
207	8710	Distribution load dispatching	04582	Building Maintenance	-	-	-	-	-	-	-
208	8710	Distribution load dispatching	02005	Non-inventory Supplies	-	-	-	-	-	-	-
209	8710	Distribution load dispatching	04590	Utilities	44	44	58	267	417	119	58
210	8711	Odorization	05411	Meals and Entertainment	-	-	-	-	-	-	-
211	8711	Odorization	02005	Non-inventory Supplies	2,988	-	-	-	-	-	1,718
212	8720	Distribution-Compressor station labor and expenses	02005	Non-inventory Supplies	(4,013)	22,482	12,915	(51,183)	12,109	7,189	5,840
213	8740	Mains and Services Expenses	01008	Expense Labor Accrual	49,712	49,500	76,763	74,060	76,077	105,488	101,926
214	8740	Mains and Services Expenses	06111	Contract Labor	84	(1,256)	98	194	184	97	89
215	8740	Mains and Services Expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-
216	8740	Mains and Services Expenses	04302	Heavy Equipment	13,477	14,351	13,833	22,025	13,063	11,196	3,430
217	8740	Mains and Services Expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-
218	8740	Mains and Services Expenses	05364	Cellular, radio, pager charges	-	-	-	-	74	-	-
219	8740	Mains and Services Expenses	04582	Building Maintenance	198	-	1,368	435	13	25	435
220	8740	Mains and Services Expenses	03004	Vehicle Expense	70,661	49,812	73,546	120,428	81,572	90,742	89,514
221	8740	Mains and Services Expenses	07590	Misc General Expense	199	115	2,048	1,165	-	917	391
222	8740	Mains and Services Expenses	05414	Lodging	153	103	1,088	3,149	828	1,784	188
223	8740	Mains and Services Expenses	07499	Misc Employee Welfare Exp	61	-	111	-	291	-	-
224	8740	Mains and Services Expenses	05411	Meals and Entertainment	340	663	810	932	290	2,065	489
225	8740	Mains and Services Expenses	05010	Office Supplies	1,502	834	554	345	915	701	814
226	8740	Mains and Services Expenses	07120	Environmental & Safety	1,310	866	987	661	-	-	14
227	8740	Mains and Services Expenses	05413	Transportation	-	1,392	463	1,772	-	795	-
228	8740	Mains and Services Expenses	05429	Work Environment Training	-	-	-	-	-	-	-
229	8740	Mains and Services Expenses	02004	Warehouse Loading Charge	757	1,364	1,427	617	916	796	845
230	8740	Mains and Services Expenses	03003	Capitalized transportation costs	(87,660)	(68,548)	(81,385)	(120,304)	(83,144)	(113,948)	(108,980)
231	8740	Mains and Services Expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-

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232	8740	Mains and Services Expenses	05399	Capitalized Telecom Costs	(84)	(51)	(33)	(28)	(444)	(85)	(83)
233	8740	Mains and Services Expenses	04307	Heavy Equipment Capitalized	(55,421)	(54,054)	(51,500)	(60,775)	(52,218)	(51,387)	(40,754)
234	8740	Mains and Services Expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
235	8740	Mains and Services Expenses	07444	Uniforms Capitalized	(836)	(337)	(350)	(11)	(387)	(251)	(198)
236	8740	Mains and Services Expenses	01000	Non-project Labor	80,060	113,859	107,753	145,463	103,885	96,761	98,764
237	8740	Mains and Services Expenses	02005	Non-inventory Supplies	12,493	13,488	21,857	10,154	10,005	15,596	12,320
238	8740	Mains and Services Expenses	05421	Training	120	-	-	63	370	-	-
239	8740	Mains and Services Expenses	05424	Books & Manuals	143	9	-	-	-	-	-
240	8740	Mains and Services Expenses	05420	Employee Development	150	-	-	150	-	350	-
241	8740	Mains and Services Expenses	05419	Misc Employee Expense	715	-	168	568	86	166	234
242	8740	Mains and Services Expenses	04590	Utilities	3,966	4,204	4,874	3,796	3,762	3,987	4,250
243	8740	Mains and Services Expenses	05377	Cell phone equipment and accessories	167	90	58	46	888	146	142
244	8740	Mains and Services Expenses	04018	Safety	-	-	-	-	-	-	-
245	8740	Mains and Services Expenses	03002	Vehicle Lease Payments	80,843	84,722	80,349	84,756	91,124	96,493	96,413
246	8740	Mains and Services Expenses	04301	Equipment Lease	43,075	40,796	38,718	38,991	40,222	41,249	38,156
247	8740	Mains and Services Expenses	05415	Membership Fees	25	-	-	-	-	-	-
248	8740	Mains and Services Expenses	07443	Uniforms	1,481	557	518	20	579	383	300
249	8740	Mains and Services Expenses	04002	Required By Law, Safety	479	496	-	-	-	-	-
250	8740	Mains and Services Expenses	02001	Inventory Materials	6,310	11,266	11,893	12,344	18,322	14,713	16,903
251	8740	Mains and Services Expenses	08911	Reimbursements	28	-	(600)	(1,301)	144	(50)	(614)
252	8740	Mains and Services Expenses	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-
253	8740	Mains and Services Expenses	05426	Safety Training	-	-	-	-	-	-	-
254	8740	Mains and Services Expenses	04585	Railroad easements and crossings	-	-	-	-	-	870	-
255	8740	Mains and Services Expenses	05422	Operator Qualifications Training	-	-	255	-	-	-	-
256	8740	Mains and Services Expenses	04306	Parts	-	-	-	-	-	-	-
257	8740	Mains and Services Expenses	04022	Promo Sales, Misc	-	-	-	-	-	-	-
258	8740	Mains and Services Expenses	04889	Land Rights	-	-	-	-	-	-	-
259	8750	Distribution-Measuring and regulating station expenses	01008	Expense Labor Accrual	3,849	(1,441)	246	(7,414)	4,717	1,015	2,291
260	8750	Distribution-Measuring and regulating station expenses	06111	Contract Labor	-	-	-	7,500	-	-	5,450
261	8750	Distribution-Measuring and regulating station expenses	04581	Building Lease/Rents	-	-	-	-	-	-	-
262	8750	Distribution-Measuring and regulating station expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-
263	8750	Distribution-Measuring and regulating station expenses	04302	Heavy Equipment	-	-	-	-	-	-	-
264	8750	Distribution-Measuring and regulating station expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
265	8750	Distribution-Measuring and regulating station expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-
266	8750	Distribution-Measuring and regulating station expenses	04582	Building Maintenance	-	-	-	610	335	-	-
267	8750	Distribution-Measuring and regulating station expenses	03004	Vehicle Expense	-	112	127	30	-	382	-
268	8750	Distribution-Measuring and regulating station expenses	07590	Misc General Expense	-	-	-	-	-	-	-
269	8750	Distribution-Measuring and regulating station expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-
270	8750	Distribution-Measuring and regulating station expenses	05414	Lodging	-	-	-	2,022	142	-	-
271	8750	Distribution-Measuring and regulating station expenses	07499	Misc Employee Welfare Exp	-	10	-	-	50	-	-
272	8750	Distribution-Measuring and regulating station expenses	05411	Meals and Entertainment	156	297	320	507	267	505	757
273	8750	Distribution-Measuring and regulating station expenses	05010	Office Supplies	46	84	58	-	-	-	-
274	8750	Distribution-Measuring and regulating station expenses	05413	Transportation	-	-	-	-	-	-	-
275	8750	Distribution-Measuring and regulating station expenses	02004	Warehouse Loading Charge	-	-	-	-	19	-	-
276	8750	Distribution-Measuring and regulating station expenses	03003	Capitalized transportation costs	-	(61)	(55)	(16)	-	(203)	-
277	8750	Distribution-Measuring and regulating station expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
278	8750	Distribution-Measuring and regulating station expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-
279	8750	Distribution-Measuring and regulating station expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-
280	8750	Distribution-Measuring and regulating station expenses	07603	Rent Cap Accrual	-	-	-	-	-	-	-
281	8750	Distribution-Measuring and regulating station expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
282	8750	Distribution-Measuring and regulating station expenses	07444	Uniforms Capitalized	(179)	-	-	-	-	-	-
283	8750	Distribution-Measuring and regulating station expenses	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-
284	8750	Distribution-Measuring and regulating station expenses	01000	Non-project Labor	34,406	28,858	22,872	51,590	38,040	31,843	33,241
285	8750	Distribution-Measuring and regulating station expenses	02005	Non-inventory Supplies	2,081	3,555	21,193	18,025	7,296	3,928	2,860
286	8750	Distribution-Measuring and regulating station expenses	05420	Employee Development	2,250	-	-	-	-	-	-
287	8750	Distribution-Measuring and regulating station expenses	04590	Utilities	119	89	124	92	82	107	125
288	8750	Distribution-Measuring and regulating station expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-
289	8750	Distribution-Measuring and regulating station expenses	07443	Uniforms	355	-	-	-	-	-	-
290	8750	Distribution-Measuring and regulating station expenses	02001	Inventory Materials	-	-	-	-	380	-	-
291	8750	Distribution-Measuring and regulating station expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-
292	8750	Distribution-Measuring and regulating station expenses	04889	Land Rights	-	-	-	-	-	-	-
293	8760	Distribution-Measuring and regulating station expenses-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	403
294	8760	Distribution-Measuring and regulating station expenses-Industrial	06111	Contract Labor	-	-	-	-	-	-	-
295	8760	Distribution-Measuring and regulating station expenses-Industrial	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
296	8760	Distribution-Measuring and regulating station expenses-Industrial	04582	Building Maintenance	-	-	-	-	-	-	-
297	8760	Distribution-Measuring and regulating station expenses-Industrial	03004	Vehicle Expense	-	-	-	-	-	-	-
298	8760	Distribution-Measuring and regulating station expenses-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	-	25
299	8760	Distribution-Measuring and regulating station expenses-Industrial	03003	Capitalized transportation costs	-	-	-	-	-	-	-
300	8760	Distribution-Measuring and regulating station expenses-Industrial	01000	Non-project Labor	-	-	-	-	-	-	807
301	8760	Distribution-Measuring and regulating station expenses-Industrial	02005	Non-inventory Supplies	-	-	-	48	-	181	58
302	8760	Distribution-Measuring and regulating station expenses-Industrial	02001	Inventory Materials	-	-	-	-	-	-	485
303	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01008	Expense Labor Accrual	1,633	508	(1,466)	(924)	38	(354)	-
304	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05111	Contract Labor	-	-	1,543	-	-	-	2,256
305	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04581	Building Lease/Rents	-	-	-	-	-	-	-
306	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04302	Heavy Equipment	-	-	-	-	-	-	-
307	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-
308	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07590	Misc General Expense	-	-	-	-	-	1,800	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
309	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
310	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07807	Telecom Cap Accrual	-	-	-	-	-	-	-
311	8770	Distribution-Measuring and regulating station expenses-City gate check stations	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-
312	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-
313	8770	Distribution-Measuring and regulating station expenses-City gate check stations	07803	Rent Cap Accrual	-	-	-	-	-	-	-
314	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-
315	8770	Distribution-Measuring and regulating station expenses-City gate check stations	01000	Non-project Labor	4,406	4,920	1,772	1,898	1,013	-	-
316	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02005	Non-inventory Supplies	-	4,708	203	-	1,319	18,088	23,105
317	8770	Distribution-Measuring and regulating station expenses-City gate check stations	04590	Utilities	427	526	907	332	111	329	51
318	8770	Distribution-Measuring and regulating station expenses-City gate check stations	02001	Inventory Materials	-	-	-	-	-	-	-
319	8780	Meter and house regulator expenses	01008	Expense Labor Accrual	5,789	(649)	10,428	(34,372)	5,852	9,403	9,110
320	8780	Meter and house regulator expenses	08111	Contract Labor	-	85	-	-	-	-	-
321	8780	Meter and house regulator expenses	05111	Postage/Delivery Services	-	3	49	-	-	-	-
322	8780	Meter and house regulator expenses	04302	Heavy Equipment	-	-	-	-	-	-	-
323	8780	Meter and house regulator expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-
324	8780	Meter and house regulator expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-
325	8780	Meter and house regulator expenses	04582	Building Maintenance	-	-	-	-	-	-	-
326	8780	Meter and house regulator expenses	03004	Vehicle Expense	257	238	240	3,627	1,638	2,209	293
327	8780	Meter and house regulator expenses	07590	Misc General Expense	-	-	-	67	-	-	-
328	8780	Meter and house regulator expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-
329	8780	Meter and house regulator expenses	05414	Lodging	-	-	4,747	3,134	-	-	2,909
330	8780	Meter and house regulator expenses	05411	Meals and Entertainment	195	539	1,279	623	516	579	154
331	8780	Meter and house regulator expenses	05010	Office Supplies	888	1,654	234	550	317	1,317	1,141
332	8780	Meter and house regulator expenses	05413	Transportation	1,384	3,430	1,023	3,865	203	298	-
333	8780	Meter and house regulator expenses	03003	Capitalized transportation costs	(159)	(153)	(147)	(2,402)	(987)	(1,168)	(186)
334	8780	Meter and house regulator expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
335	8780	Meter and house regulator expenses	05399	Capitalized Telecom Costs	-	-	-	(12)	(16)	-	(25)
336	8780	Meter and house regulator expenses	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-
337	8780	Meter and house regulator expenses	07808	Uniform Cap Accrual	-	-	-	-	-	-	-
338	8780	Meter and house regulator expenses	07444	Uniforms Capitalized	(192)	(67)	(92)	-	(153)	(86)	-
339	8780	Meter and house regulator expenses	01000	Non-project Labor	84,756	78,663	74,858	107,334	87,281	73,210	84,109
340	8780	Meter and house regulator expenses	02005	Non-inventory Supplies	147	603	1,006	13,504	516	212	554
341	8780	Meter and house regulator expenses	05419	Misc Employee Expense	123	150	-	-	-	-	-
342	8780	Meter and house regulator expenses	04590	Utilities	882	1,359	1,222	841	883	902	203
343	8780	Meter and house regulator expenses	05377	Cell phone equipment and accessories	-	-	-	20	28	-	42
344	8780	Meter and house regulator expenses	04018	Safety	-	-	-	-	-	-	-
345	8780	Meter and house regulator expenses	07443	Uniforms	335	111	147	-	253	153	-
346	8780	Meter and house regulator expenses	04002	Required By Law, Safety	-	-	-	-	-	-	-
347	8780	Meter and house regulator expenses	06116	Bill Print Fees	-	-	-	-	-	-	-
348	8780	Meter and house regulator expenses	04306	Parts	-	-	-	-	-	-	-
349	8790	Customer installations expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	17
350	8790	Customer installations expenses	01000	Non-project Labor	-	-	-	-	-	-	35
351	8790	Customer installations expenses	02005	Non-inventory Supplies	-	884	-	-	-	-	191
352	8800	Distribution-Other expenses	01008	Expense Labor Accrual	2,913	(173)	7,923	(9,127)	(1,437)	2,673	(4,080)
353	8800	Distribution-Other expenses	07510	Association Dues	775	-	-	-	-	-	-
354	8800	Distribution-Other expenses	05111	Postage/Delivery Services	-	-	-	-	-	21	-
355	8800	Distribution-Other expenses	07801	Vehicle Cap Accrual	-	-	-	-	-	-	-
356	8800	Distribution-Other expenses	04582	Building Maintenance	-	-	-	-	-	-	-
357	8800	Distribution-Other expenses	03004	Vehicle Expense	-	-	-	-	-	-	-
358	8800	Distribution-Other expenses	07590	Misc General Expense	-	-	-	-	-	650	-
359	8800	Distribution-Other expenses	05414	Lodging	-	-	-	-	-	-	-
360	8800	Distribution-Other expenses	07499	Misc Employee Welfare Exp	-	-	16	-	84	915	88
361	8800	Distribution-Other expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-
362	8800	Distribution-Other expenses	05010	Office Supplies	-	-	-	-	-	-	-
363	8800	Distribution-Other expenses	05413	Transportation	-	-	-	-	-	-	-
364	8800	Distribution-Other expenses	03003	Capitalized transportation costs	-	-	-	-	-	-	-
365	8800	Distribution-Other expenses	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
366	8800	Distribution-Other expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-
367	8800	Distribution-Other expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-
368	8800	Distribution-Other expenses	04599	Capitalized Utility Costs	-	-	-	-	-	-	-
369	8800	Distribution-Other expenses	01000	Non-project Labor	9,769	8,667	16,049	21,043	5,918	10,540	1,308
370	8800	Distribution-Other expenses	02005	Non-inventory Supplies	35	936	110	203	139	69	-
371	8800	Distribution-Other expenses	05421	Training	-	77	-	-	160	-	-
372	8800	Distribution-Other expenses	05424	Books & Manuals	-	-	-	-	-	-	-
373	8800	Distribution-Other expenses	05419	Misc Employee Expense	-	-	743	-	-	-	-
374	8800	Distribution-Other expenses	04590	Utilities	-	-	-	-	-	-	-
375	8800	Distribution-Other expenses	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-
376	8800	Distribution-Other expenses	04018	Safety	-	-	-	-	-	-	108
377	8800	Distribution-Other expenses	05415	Membership Fees	-	-	-	-	-	-	-
378	8800	Distribution-Other expenses	05427	Technical (Job Skills) Training	-	150	300	-	-	-	-
379	8800	Distribution-Other expenses	04023	GCA Public Notice Publication	-	-	-	-	-	-	-
380	8800	Distribution-Other expenses	04592	Misc Rents	-	-	-	-	-	-	-
381	8810	Distribution-Rents	08111	Contract Labor	-	-	-	-	590	-	-
382	8810	Distribution-Rents	04581	Building Lease/Rents	70,997	66,005	66,855	68,067	66,903	67,365	74,255
383	8810	Distribution-Rents	04302	Heavy Equipment	-	-	-	-	-	145	-
384	8810	Distribution-Rents	04582	Building Maintenance	28,879	30,804	17,308	16,751	24,464	16,554	16,730
385	8810	Distribution-Rents	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-

Amos Energy Corporation
Kentucky Direct and Allocated Expenses
For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
386	8810	Distribution-Rents	05010	Office Supplies	-	-	57	41	123	-	534
387	8810	Distribution-Rents	04212	IT Equipment	-	3	-	-	-	-	-
388	8810	Distribution-Rents	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
389	8810	Distribution-Rents	07609	Utility Cap Accrual	-	-	-	-	-	-	-
390	8810	Distribution-Rents	04599	Capitalized Utility Costs	(18,251)	(19,766)	(11,242)	(12,185)	(17,048)	(9,826)	(11,218)
391	8810	Distribution-Rents	04307	Heavy Equipment Capitalized	-	-	-	-	-	(142)	-
392	8810	Distribution-Rents	07603	Rent Cap Accrual	-	-	-	-	-	-	-
393	8810	Distribution-Rents	04580	Building Lease/Rents Capitalized	(45,135)	(39,320)	(98,574)	(42,724)	(41,628)	(41,408)	(45,098)
394	8810	Distribution-Rents	02005	Non-Inventory Supplies	-	-	89	64	-	-	-
395	8810	Distribution-Rents	04590	Utilities	1,779	588	903	575	2,475	799	1,431
396	8810	Distribution-Rents	04018	Safety	-	-	-	-	-	-	-
397	8810	Distribution-Rents	02001	Inventory Materials	-	-	-	-	-	-	-
398	8810	Distribution-Rents	04592	Misc Rents	-	-	268	5,215	-	-	-
399	8810	Distribution-Rents	04585	Railroad assessments and crossings	-	-	-	-	-	-	-
400	8810	Distribution-Rents	04982	WIP Removal Cost	-	-	-	-	-	400	-
401	8850	Distribution-Maintenance supervision and engineering	05111	Postage/Delivery Services	40	231	37	-	-	-	11
402	8850	Distribution-Maintenance of structures and improvements	04582	Building Maintenance	264	1,215	2,207	512	32	95	212
403	8850	Distribution-Maintenance of structures and improvements	07808	Uniform Cap Accrual	-	-	-	-	-	-	-
404	8850	Distribution-Maintenance of structures and improvements	07444	Uniforms Capitalized	-	(96)	-	-	-	-	-
405	8850	Distribution-Maintenance of structures and improvements	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
406	8850	Distribution-Maintenance of structures and improvements	07443	Uniforms	-	143	-	-	-	-	-
407	8850	Distribution-Maintenance of structures and improvements	04582	Misc Rents	-	-	-	-	32	-	-
408	8870	Distribution-Maint of mains	01008	Expense Labor Accrual	(233)	2,016	(605)	(1,408)	328	961	(947)
409	8870	Distribution-Maint of mains	06111	Contract Labor	-	-	-	1,360	980	-	1,800
410	8870	Distribution-Maint of mains	04302	Heavy Equipment	-	-	-	-	-	-	-
411	8870	Distribution-Maint of mains	07590	Misc General Expense	-	-	-	-	-	-	-
412	8870	Distribution-Maint of mains	04307	Heavy Equipment Capitalized	-	-	-	-	-	-	-
413	8870	Distribution-Maint of mains	01000	Non-project Labor	1,336	4,881	2,970	4,028	2,855	4,356	2,026
414	8870	Distribution-Maint of mains	02005	Non-Inventory Supplies	-	-	-	-	494	(9)	508
415	8880	Maintenance of measuring and regulating station equipment-General	01008	Expense Labor Accrual	-	-	-	-	-	-	-
416	8880	Maintenance of measuring and regulating station equipment-General	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
417	8880	Maintenance of measuring and regulating station equipment-General	01000	Non-project Labor	-	-	-	-	-	-	-
418	8880	Maintenance of measuring and regulating station equipment-General	02005	Non-Inventory Supplies	742	45	-	-	-	129	-
419	8880	Maintenance of measuring and regulating station equipment-General	02001	Inventory Materials	-	-	-	-	-	-	-
420	8900	Maintenance of measuring and regulating station equipment-Industrial	01008	Expense Labor Accrual	-	-	-	-	-	-	-
421	8900	Maintenance of measuring and regulating station equipment-Industrial	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
422	8900	Maintenance of measuring and regulating station equipment-Industrial	01000	Non-project Labor	-	-	-	-	-	-	-
423	8900	Maintenance of measuring and regulating station equipment-Industrial	02005	Non-Inventory Supplies	-	1,570	-	-	-	-	-
424	8900	Maintenance of measuring and regulating station equipment-Industrial	02001	Inventory Materials	-	-	-	-	-	-	-
425	8910	Maintenance of measuring and regulating station equipment-City gate check stations	06111	Contract Labor	-	-	-	-	-	-	-
426	8910	Maintenance of measuring and regulating station equipment-City gate check stations	04582	Building Maintenance	-	-	-	310	384	300	-
427	8910	Maintenance of measuring and regulating station equipment-City gate check stations	07590	Misc General Expense	-	-	-	-	9,800	-	-
428	8910	Maintenance of measuring and regulating station equipment-City gate check stations	02005	Non-Inventory Supplies	2,322	871	37	330	-	6,582	2,223
429	8920	Maintenance of services	01008	Expense Labor Accrual	-	638	(636)	-	-	-	-
430	8920	Maintenance of services	01000	Non-project Labor	-	1,159	-	-	-	-	-
431	8920	Maintenance of services	02005	Non-Inventory Supplies	-	-	-	-	-	347	(3)
432	8920	Maintenance of services	09911	Reimbursements	-	-	-	-	-	-	-
433	8930	Maintenance of meters and house regulators	01008	Expense Labor Accrual	(1,146)	1,355	6,397	(7,759)	1,273	(115)	848
434	8930	Maintenance of meters and house regulators	01000	Non-project Labor	3,054	5,241	13,258	9,117	7,980	5,950	7,051
435	8930	Maintenance of meters and house regulators	02005	Non-Inventory Supplies	-	-	-	-	-	-	-
436	8940	Distribution-Maintenance of other equipment	06111	Contract Labor	-	-	-	-	-	-	-
437	8940	Distribution-Maintenance of other equipment	04302	Heavy Equipment	-	-	88	-	-	-	-
438	8940	Distribution-Maintenance of other equipment	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
439	8940	Distribution-Maintenance of other equipment	05364	Cellular, radio, pager charges	-	7	-	-	-	-	-
440	8940	Distribution-Maintenance of other equipment	03004	Vehicle Expense	36	-	-	32	-	-	-
441	8940	Distribution-Maintenance of other equipment	05010	Office Supplies	-	-	-	-	-	-	-
442	8940	Distribution-Maintenance of other equipment	02004	Warehouse Loading Charge	-	-	-	-	-	-	-
443	8940	Distribution-Maintenance of other equipment	03003	Capitalized transportation costs	(21)	-	-	(19)	-	-	-
444	8940	Distribution-Maintenance of other equipment	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
445	8940	Distribution-Maintenance of other equipment	05399	Capitalized Telecom Costs	-	(4)	-	-	-	-	-
446	8940	Distribution-Maintenance of other equipment	04307	Heavy Equipment Capitalized	-	-	(85)	-	-	-	-
447	8940	Distribution-Maintenance of other equipment	02005	Non-Inventory Supplies	1,395	2,839	269	416	1,553	998	536
448	8940	Distribution-Maintenance of other equipment	02001	Inventory Materials	-	-	-	-	-	-	-
449	8940	Distribution-Maintenance of other equipment	09911	Reimbursements	-	-	379	-	-	253	-
450	9010	Customer accounts-Operation supervision	01008	Expense Labor Accrual	-	-	-	-	-	-	-
451	9010	Customer accounts-Operation supervision	05111	Postage/Delivery Services	-	-	-	-	-	-	-
452	9010	Customer accounts-Operation supervision	05010	Office Supplies	-	-	-	-	-	-	-
453	9010	Customer accounts-Operation supervision	01000	Non-project Labor	-	-	-	-	-	-	-
454	9020	Customer accounts-Meter reading expenses	01008	Expense Labor Accrual	2,524	3,558	4,237	(14,468)	3,295	(3,398)	4,016
455	9020	Customer accounts-Meter reading expenses	06111	Contract Labor	77,382	81,541	88,857	85,788	74,746	83,879	77,585
456	9020	Customer accounts-Meter reading expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-
457	9020	Customer accounts-Meter reading expenses	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-
458	9020	Customer accounts-Meter reading expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-
459	9020	Customer accounts-Meter reading expenses	03004	Vehicle Expense	25	-	-	152	611	-	-
460	9020	Customer accounts-Meter reading expenses	07590	Misc General Expense	-	-	-	-	-	-	-
461	9020	Customer accounts-Meter reading expenses	05412	Spousal & Dependent Travel	-	-	-	-	-	17	-
462	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	388	2,670	2,990	-	5,817	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
463	9020	Customer accounts-Meter reading expenses	07499	Misc Employee Welfare Exp	-	-	37	-	-	-	-
464	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	656	426	43	-	687	220
465	9020	Customer accounts-Meter reading expenses	05010	Office Supplies	-	-	38	-	-	-	-
466	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	801	4,707	1,029	-	247	96
467	9020	Customer accounts-Meter reading expenses	03003	Capitalized transportation costs	(14)	-	-	(87)	(369)	-	-
468	9020	Customer accounts-Meter reading expenses	07807	Telecom Cap Accrual	-	-	-	-	-	-	-
469	9020	Customer accounts-Meter reading expenses	05399	Capitalized Telecom Costs	-	-	-	-	-	-	-
470	9020	Customer accounts-Meter reading expenses	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
471	9020	Customer accounts-Meter reading expenses	07444	Uniforms Capitalized	(82)	(511)	(24)	(88)	-	-	-
472	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	25,414	30,483	30,004	39,211	28,086	14,290	20,892
473	9020	Customer accounts-Meter reading expenses	02005	Non-inventory Supplies	35	142	13	141	5	-	-
474	9020	Customer accounts-Meter reading expenses	05419	Misc Employee Expense	-	-	85	-	-	-	-
475	9020	Customer accounts-Meter reading expenses	04590	Utilities	-	-	-	-	-	-	90
476	9020	Customer accounts-Meter reading expenses	07443	Uniforms	150	798	39	150	-	-	-
477	9020	Customer accounts-Meter reading expenses	05351	AMI Tower Rent	1,050	1,050	1,050	2,200	2,200	4,500	3,925
478	9020	Customer accounts-Meter reading expenses	05252	AMI Tower Fees	28	29	30	27	31	41	48
479	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	692	141	5,353	(10,816)	4,270	3,646	1,370
480	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-
481	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	49	13	108	10	108	-
482	9030	Customer accounts-Customer records and collections expenses	04652	Building Maintenance	-	-	-	-	-	-	-
483	9030	Customer accounts-Customer records and collections expenses	07890	Misc General Expense	87	-	-	-	-	-	-
484	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	325	-	-	-	-	-	-
485	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	-	-	310	-	-	-	-
486	9030	Customer accounts-Customer records and collections expenses	07499	Misc Employee Welfare Exp	119	56	-	360	-	-	-
487	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	280	-	282	99	86	248	432
488	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	697	1,253	423	414	539	901	677
489	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	149	-	130	-	-	173	-
490	9030	Customer accounts-Customer records and collections expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-
491	9030	Customer accounts-Customer records and collections expenses	07903	Uniform Cap Accrual	-	-	-	-	-	-	-
492	9030	Customer accounts-Customer records and collections expenses	07444	Uniforms Capitalized	-	-	-	-	-	-	-
493	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	26,569	24,409	26,826	47,752	34,945	35,231	34,492
494	9030	Customer accounts-Customer records and collections expenses	02005	Non-inventory Supplies	-	-	-	-	-	-	87
495	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	-	-	-	-	-	-
496	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	-	-	-	-	-	-	-
497	9030	Customer accounts-Customer records and collections expenses	04018	Safety	-	-	-	-	-	-	-
498	9030	Customer accounts-Customer records and collections expenses	07443	Uniforms	-	-	-	-	-	-	-
499	9030	Customer accounts-Customer records and collections expenses	05112	Collection Fees	-	-	-	-	125	125	125
500	9030	Customer accounts-Customer records and collections expenses	05116	Bill Print Fees	-	-	-	-	-	-	-
501	9030	Customer accounts-Customer records and collections expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-
502	9030	Customer accounts-Customer records and collections expenses	04044	Advertising	-	-	-	-	-	-	-
503	9040	Customer accounts-Uncollectible accounts	09827	Cust Uncol Acct-Write Off	44,659	35,636	34,821	24,128	22,565	21,208	20,949
504	9090	Customer service-Operating informational and instructional advertising expense	01008	Expense Labor Accrual	401	401	1,203	(3,610)	802	802	401
505	9090	Customer service-Operating informational and instructional advertising expense	05111	Postage/Delivery Services	-	-	-	-	33	-	-
506	9090	Customer service-Operating informational and instructional advertising expense	07590	Misc General Expense	-	-	68	616	-	-	-
507	9090	Customer service-Operating informational and instructional advertising expense	05412	Spousal & Dependent Travel	-	-	-	63	-	-	-
508	9090	Customer service-Operating informational and instructional advertising expense	05414	Lodging	-	1,026	-	49	1,174	339	-
509	9090	Customer service-Operating informational and instructional advertising expense	05411	Meals and Entertainment	-	217	-	201	486	149	-
510	9090	Customer service-Operating informational and instructional advertising expense	05010	Office Supplies	-	-	-	-	-	-	-
511	9090	Customer service-Operating informational and instructional advertising expense	05413	Transportation	-	2,020	-	1,049	1,720	163	-
512	9090	Customer service-Operating informational and instructional advertising expense	04046	Customer Relations & Assist	-	-	-	-	-	-	100
513	9090	Customer service-Operating informational and instructional advertising expense	07607	Telecom Cap Accrual	-	-	-	-	-	-	-
514	9090	Customer service-Operating informational and instructional advertising expense	05399	Capitalized Telecom Costs	-	-	-	-	-	-	(19)
515	9090	Customer service-Operating informational and instructional advertising expense	01000	Non-project Labor	8,021	8,021	8,021	12,032	8,021	8,021	8,021
516	9090	Customer service-Operating informational and instructional advertising expense	05421	Training	-	-	-	-	-	-	-
517	9090	Customer service-Operating informational and instructional advertising expense	05424	Books & Manuals	-	-	-	-	-	-	-
518	9090	Customer service-Operating informational and instructional advertising expense	05420	Employee Development	-	-	-	-	8	-	-
519	9090	Customer service-Operating informational and instructional advertising expense	05419	Misc Employee Expense	-	-	-	-	-	-	-
520	9090	Customer service-Operating informational and instructional advertising expense	05377	Cell phone equipment and accessories	-	-	-	-	-	-	32
521	9090	Customer service-Operating informational and instructional advertising expense	05415	Membership Fees	-	-	100	-	-	350	-
522	9090	Customer service-Operating informational and instructional advertising expense	05417	Club Dues - Deductible	-	-	-	-	-	-	-
523	9100	Customer services-Miscellaneous customer service	04044	Advertising	-	-	-	-	-	-	-
524	9110	Sales-Supervision	01008	Expense Labor Accrual	635	634	1,969	(5,776)	1,278	1,280	634
525	9110	Sales-Supervision	07510	Association Dues	-	-	-	-	-	-	-
526	9110	Sales-Supervision	05111	Postage/Delivery Services	-	13	-	-	47	21	150
527	9110	Sales-Supervision	07590	Misc General Expense	-	-	-	-	-	-	-
528	9110	Sales-Supervision	05412	Spousal & Dependent Travel	-	10	-	-	-	-	-
529	9110	Sales-Supervision	05414	Lodging	333	944	1,930	1,334	1,739	1,210	1,095
530	9110	Sales-Supervision	05331	WAN/LAN/Internet Service	-	10	-	-	-	-	-
531	9110	Sales-Supervision	05411	Meals and Entertainment	482	362	1,044	615	405	278	491
532	9110	Sales-Supervision	05010	Office Supplies	41	-	-	-	-	-	-
533	9110	Sales-Supervision	05413	Transportation	2,630	2,681	4,607	3,142	2,587	2,138	3,682
534	9110	Sales-Supervision	04046	Customer Relations & Assist	2,709	2,285	598	304	2,458	3,219	3,890
535	9110	Sales-Supervision	07807	Telecom Cap Accrual	-	-	-	-	-	-	-
536	9110	Sales-Supervision	05399	Capitalized Telecom Costs	-	(8)	-	-	(5)	-	-
537	9110	Sales-Supervision	01000	Non-project Labor	12,690	12,690	12,783	19,035	12,716	12,690	12,690
538	9110	Sales-Supervision	02005	Non-inventory Supplies	-	-	-	8	-	-	-
539	9110	Sales-Supervision	05421	Training	-	-	-	-	-	-	-

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Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16
540	9110	Sales-Supervision	05420	Employee Development	-	-	-	-	-	-	218
541	9110	Sales-Supervision	05377	Cell phone equipment and accessories	-	-	-	-	9	-	-
542	9110	Sales-Supervision	05416	Membership Fees	-	-	-	-	-	-	-
543	9110	Sales-Supervision	04021	Promo Other, Misc	-	-	-	-	-	-	-
544	9110	Sales-Supervision	04040	Community Rel&Trade Shows	325	138	2,465	-	-	-	-
545	9110	Sales-Supervision	04044	Advertising	-	-	260	260	423	150	125
546	9110	Sales-Supervision	07520	Donations	-	-	-	-	-	-	-
547	9120	Sales-Demonstrating and selling expenses	07510	Association Dues	500	550	770	-	-	-	400
548	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-
549	9120	Sales-Demonstrating and selling expenses	04582	Building Maintenance	-	-	-	-	-	-	-
550	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-
551	9120	Sales-Demonstrating and selling expenses	05310	Office Supplies	-	-	-	-	-	-	-
552	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	3,226	4,458	3,017	3,279	4,284	4,466	2,784
553	9120	Sales-Demonstrating and selling expenses	05421	Training	-	-	-	-	-	-	-
554	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	341	-	693	-	-	418	-
555	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	848	388	-	-	-	1,500	-
556	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	1,833	5,768	737	1,016
557	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	-	-	1,000	-	-	500
558	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-
559	9130	Sales-Advertising expenses	04040	Community Rel&Trade Shows	-	-	1,600	2,154	-	28	200
560	9130	Sales-Advertising expenses	04044	Advertising	2,017	414	1,872	3,500	1,136	299	1,400
561	9130	Sales-Advertising expenses	04041	Gas Light Relight Program	-	-	-	-	-	-	-
562	9160	Sales-Miscellaneous sales expenses	05111	Postage/Delivery Services	-	-	123	-	-	-	-
563	9160	Sales-Miscellaneous sales expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-
564	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	509	513	1,540	(4,577)	1,094	945	339
565	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-
566	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-
567	9200	A&G-Administrative & general salaries	01000	Non-project Labor	10,264	10,264	10,264	16,844	10,574	10,323	9,970
568	9210	A&G-Office supplies & expense	06111	Contract Labor	-	-	-	-	-	-	-
569	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	-	-	-	-	15	-	-
570	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	-	-	-	-	-
571	9210	A&G-Office supplies & expense	05414	Lodging	-	484	51	259	267	-	-
572	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-
573	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	70	4	40	38	-	17
574	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-
575	9210	A&G-Office supplies & expense	05413	Transportation	-	584	169	1,287	728	-	877
576	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-
577	9210	A&G-Office supplies & expense	07807	Telecom Cap Accrual	-	-	-	-	-	-	-
578	9210	A&G-Office supplies & expense	05399	Capitalized Telecom Costs	-	-	-	(28)	-	-	-
579	9210	A&G-Office supplies & expense	05421	Training	-	-	-	-	-	-	-
580	9210	A&G-Office supplies & expense	05420	Employee Development	-	-	-	-	-	-	-
581	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	-	-	-	-	-	-	-
582	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	45	-	-	-
583	9210	A&G-Office supplies & expense	04070	Insurance-Other	937	305	446	-	-	1,573	102
584	9210	A&G-Office supplies & expense	05312	Long Distance	-	-	-	-	5	-	-
585	9210	A&G-Office supplies & expense	07592	Vendor Comp Sales Tax	(50)	(24)	(50)	26	(50)	(50)	(50)
586	9230	A&G-Outside services employed	08111	Contract Labor	-	-	-	-	-	-	-
587	9230	A&G-Outside services employed	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-
588	9230	A&G-Outside services employed	06121	Legal	28,668	11,999	10,347	19,896	18,487	9,245	5,000
589	9240	A&G-Property insurance	04072	Insurance Capitalized	(18,234)	(18,121)	(18,808)	(18,449)	(18,649)	(19,614)	(18,721)
590	9240	A&G-Property insurance	04069	Blueflame Property Insurance	31,531	31,531	32,019	32,019	32,019	32,019	32,019
591	9250	A&G-Injuries & damages	07580	Misc General Expense	-	-	-	-	-	-	-
592	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	55	1,462	314	318	1,374	354	1,070
593	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	427	-	-	-
594	9250	A&G-Injuries & damages	02005	Non-Inventory Supplies	-	-	-	-	-	6	-
595	9250	A&G-Injuries & damages	05420	Employee Development	-	-	-	-	-	-	-
596	9250	A&G-Injuries & damages	04018	Safety	-	198	-	-	24	94	-
597	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	(16)	4	-	26	4	5
598	9250	A&G-Injuries & damages	05426	Safety Training	-	-	-	-	-	-	-
599	9250	A&G-Injuries & damages	05418	Settlement	8,623	19,205	4,905	411,402	380,945	2,963	2,433
600	9250	A&G-Injuries & damages	04017	Promo Sales, Consumer Rel	-	-	-	-	-	-	-
601	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	16,780	16,887	18,548	15,746	16,892	18,529	18,901
602	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	22,024	22,164	24,346	20,663	21,825	22,187	22,187
603	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	36,004	36,232	39,798	33,795	35,866	35,485	36,285
604	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	411	413	454	366	407	405	414
605	9260	A&G-Employee pensions and benefits	01289	LTD Benefits Load	3,267	3,308	3,633	3,085	3,288	3,238	3,310
606	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	2,054	2,067	2,271	1,928	2,037	2,024	2,068
607	9260	A&G-Employee pensions and benefits	01251	Medical Benefits Load	76,310	76,793	84,349	71,820	75,646	75,182	76,852
608	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	1,666	1,697	1,884	1,596	1,674	1,664	1,696
609	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	910	851	910	880	3,573	1,205	4,350
610	9260	A&G-Employee pensions and benefits	07480	RSU-Long Term Incentive Plan - Time Lapse	914	855	914	1,122	889	892	2,735
611	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	153	145	153	148	153	148	455
612	9260	A&G-Employee pensions and benefits	06111	Contract Labor	-	1,147	-	-	-	-	-
613	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	-	-	-
614	9260	A&G-Employee pensions and benefits	05414	Lodging	-	-	-	-	-	-	-
615	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	3,619	4,719	6,472	2,468	4,336	5,007	2,813
616	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	-	-

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617	9260	A&G-Employee pensions and benefits	07120	Environmental & Safety	-	-	-	-	-	-	-
618	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-
619	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	(4,204)	(3,162)	(925)	(558)	(1,149)	(2,639)	(1,294)
620	9260	A&G-Employee pensions and benefits	01262	OPEB Benefits Projects	-	(71)	8	-	54	8	11
621	9260	A&G-Employee pensions and benefits	01269	ESOP Benefits Projects	-	(21)	6	-	42	6	9
622	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	(4)	1	-	8	1	2
623	9260	A&G-Employee pensions and benefits	01291	Pension Benefits Projects	-	(47)	14	-	89	14	18
624	9260	A&G-Employee pensions and benefits	05419	Misc Employee Expense	-	-	-	-	-	-	-
625	9260	A&G-Employee pensions and benefits	04016	Safety	-	-	-	-	-	-	-
626	9260	A&G-Employee pensions and benefits	07443	Uniforms	6,998	6,337	1,647	781	1,751	3,916	2,123
627	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	(95)	29	-	188	29	36
628	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	(0)	0	-	1	0	0
629	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	(2)	1	-	4	1	1
630	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	-	(9)	1	-	5	1	1
631	9260	A&G-Employee pensions and benefits	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-
632	9260	A&G-Employee pensions and benefits	01239	Employer 401K Expense	-	-	-	-	-	-	-
633	9260	A&G-Employee pensions and benefits	07448	Non-Qual Retirement Exp	-	-	-	-	-	-	-
634	9270	A&G-Franchise requirements	07590	Misc General Expense	-	-	-	-	90	90	-
635	9270	A&G-Franchise requirements	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-
636	9280	A&G-Regulatory commission expenses	06111	Contract Labor	607	1,193	10,894	2,673	-	14,238	13,276
637	9280	A&G-Regulatory commission expenses	05111	Postage/Delivery Services	210	190	459	681	-	-	299
638	9280	A&G-Regulatory commission expenses	07590	Misc General Expense	-	-	18,339	-	1,296	-	-
639	9280	A&G-Regulatory commission expenses	05414	Lodging	-	-	-	-	-	1,997	287
640	9280	A&G-Regulatory commission expenses	05411	Meals and Entertainment	-	-	-	-	-	691	97
641	9280	A&G-Regulatory commission expenses	05010	Office Supplies	42	-	58	-	-	-	-
642	9280	A&G-Regulatory commission expenses	05413	Transportation	-	-	-	-	2,371	2,190	2,979
643	9280	A&G-Regulatory commission expenses	05419	Misc Employee Expense	-	-	-	-	-	1,001	41
644	9280	A&G-Regulatory commission expenses	06121	Legal	26,121	-	24,878	-	-	-	-
645	9302	Miscellaneous general expenses	07510	Association Dues	5,980	750	1,531	10,499	1,473	800	13,850
646	9302	Miscellaneous general expenses	07590	Misc General Expense	-	-	-	-	-	-	-
647	9302	Miscellaneous general expenses	05414	Lodging	-	-	301	-	-	-	-
648	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	64	-	-	-	-	-
649	9302	Miscellaneous general expenses	05411	Meals and Entertainment	-	-	43	-	-	-	-
650	9302	Miscellaneous general expenses	05413	Transportation	-	-	766	-	-	-	-
651	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-
652	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-
653	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	735	-	-	60	-	-
654	9302	Miscellaneous general expenses	07520	Donations	-	-	-	-	-	-	-
655	9310	A&G-Rents	04581	Building Lease/Rents	17	2,508	1,262	1,262	1,246	1,246	1,446
656	9320	A&G-Maintenance of general plant	07510	Association Dues	-	-	-	-	-	-	-
Total KY Direct Expenses					1,069,697	1,030,706	1,276,279	1,494,419	1,482,637	1,195,205	1,061,688
Div091 Expenses Allocated to KY Based on Composite Allocation Factor					384,709	402,808	400,450	388,704	408,235	343,885	484,147
Shared Services Expenses Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor					263,444	253,001	276,670	239,159	275,444	255,785	214,016
Shared Services Expenses Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					495,474	377,899	492,067	375,956	622,542	305,058	529,200
Total Expenses Direct and Allocated for KY					2,215,323	2,083,704	2,445,466	2,494,248	2,789,858	2,100,613	2,389,051

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
1	-	-	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	84	-	-	-	-	-	-	-
7	889	(2,109)	(80)	863	(51)	(335)	899	913	(2,104)	(188)	282	(123)	(320)
8	12,400	-	330	34,109	-	68,701	16,170	21,238	3,704	7,033	-	-	48,144
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	70	-	70
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	(29)	-	(29)
13	3,873	2,450	1,095	2,979	2,281	37,937	3,400	4,822	5,094	2,645	2,358	1,841	20,061
14	454	-	-	86	1,425	3,854	159	2,978	9	-	48	-	3,185
15	-	-	-	-	-	533	-	-	-	-	-	-	-
16	(102)	(1,891)	915	85	(91)	(294)	1,032	341	(1,430)	(249)	45	(589)	(830)
17	-	-	-	-	-	2,420	-	-	-	-	-	-	-
18	3,115	201	3,161	2,584	1,885	33,138	3,291	3,859	5,315	2,546	1,703	224	16,938
19	27	-	407	417	1,888	5,912	137	285	10	81	-	17	529
20	124	32	224	183	178	1,820	170	231	209	156	189	164	1,118
21	409	(927)	245	799	(145)	417	(198)	418	(1,115)	375	384	(183)	(340)
22	-	-	-	-	-	885	370	-	-	-	-	-	370
23	-	-	-	-	-	468	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	108	-	-	-	-	-	-	-
26	-	-	-	-	-	(13)	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-
28	(123)	(221)	(191)	(182)	(213)	(1,543)	(276)	(314)	(338)	(327)	(293)	(320)	(1,869)
29	-	-	-	-	-	(458)	-	-	-	-	-	-	-
30	1,534	417	1,049	2,793	1,938	18,188	1,265	1,981	442	1,793	2,030	1,257	8,788
31	887	1,151	1,817	1,838	582	9,148	2,733	200	908	773	986	2,818	8,417
32	144	260	225	190	250	1,897	326	389	387	384	344	376	2,196
33	100	98	81	-	208	971	104	112	109	-	215	88	608
34	134	(178)	74	(74)	65	65	180	(258)	35	(35)	111	(82)	(38)
35	270	-	246	-	131	1,830	426	-	212	-	278	59	975
36	-	-	349	-	-	572	-	-	-	-	-	-	-
37	100	57	136	102	182	1,593	85	194	293	174	117	117	980
38	(294)	-	-	85	846	(203)	579	(481)	(951)	243	(322)	-	(931)
39	-	-	-	-	-	225	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	37	-	-	-	-	-	37
42	-	-	-	-	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	(7)	-	-	-	-	-	(7)
44	-	-	-	212	1,863	10,808	2,518	1,716	471	1,285	-	-	5,991
45	-	-	-	-	-	882	3,502	54	1,340	-	1,575	7	6,478
46	83	149	117	151	156	2,053	284	383	220	188	160	150	1,394
47	-	-	-	-	-	-	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	-	-	-	-	-
52	-	15	149	1,656	-	2,891	457	74	285	80	170	108	1,184
53	2	4	3	-	107	682	-	353	81	80	20	-	534
54	-	-	-	-	-	-	-	-	-	-	-	-	-
55	-	(8)	(25)	(215)	-	(449)	-	(12)	(21)	(8)	(69)	(44)	(238)
56	235	100	153	148	641	5,793	1,375	857	1,080	458	280	142	4,180
57	-	-	-	-	-	400	-	-	-	-	-	-	-
58	1,970	2,805	2,380	2,270	880	21,601	375	300	300	1,250	2,170	3,133	7,528
59	-	-	-	750	9,577	11,242	46	668	136	202	-	-	1,050
60	-	-	59	(59)	-	0	59	618	(875)	-	-	-	-
61	-	-	-	-	-	-	-	4,140	-	-	-	-	4,140
62	-	-	186	-	-	1,934	98	1,125	-	-	-	-	1,223
63	-	-	-	458	(26)	4,521	-	764	46	-	16	-	825
64	-	-	-	-	-	-	-	-	-	-	-	-	-
65	-	-	-	-	-	129	-	-	-	-	-	-	-
66	-	-	-	-	-	427	-	-	-	-	-	-	-
67	-	-	-	-	-	-	-	-	-	-	-	-	-
68	-	-	-	-	-	-	-	-	-	-	-	-	-
69	-	-	-	-	-	315	-	-	-	-	-	-	-
70	(1,871)	(1,875)	747	1,265	2,486	2,034	2,803	(4,914)	(2,196)	834	1,310	1,659	(404)
71	-	-	-	-	-	-	-	-	-	-	-	-	-
72	-	-	-	-	17	(15)	-	-	-	-	-	-	-
73	-	272	-	248	-	1,350	-	183	-	-	-	-	183
74	-	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	-	247	-	-	-	-	281	-	281
76	-	-	-	-	-	554	-	-	-	-	-	-	-
77	-	-	-	-	(2)	7	-	-	-	-	-	-	-

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
78	5,323	9,508	7,771	8,990	12,164	110,995	14,975	6,784	11,245	10,834	10,047	11,355	65,240
79	-	81	-	-	-	82	-	59	-	-	-	-	59
80	-	-	-	-	-	-	-	-	-	-	3,720	246	3,966
81	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-	-	-	-	-	-	-
83	30	30	30	30	31	347	31	31	30	30	30	28	180
84	2,538	(5,790)	2,072	2,626	625	3,594	(4,493)	6,803	(5,764)	(1,410)	1,253	2,090	(1,521)
85	1,037	9,670	11,138	10,134	3,537	46,384	1,794	1,698	1,020	-	1,598	-	6,010
86	-	-	-	-	479	62	62	24	1,801	-	-	-	1,887
87	2,187	-	1,922	756	5,528	19,320	1,154	-	565	-	-	-	1,719
88	-	-	-	-	-	-	-	-	-	-	-	-	-
89	-	176	92	8	333	2,244	495	3,621	76	242	9,460	135	14,028
90	-	-	-	-	-	371	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-	-	-	-	-	-	-
93	-	-	-	-	-	-	-	-	-	-	-	-	-
94	-	-	-	-	-	-	238	-	-	-	-	-	238
95	54	(1)	-	-	-	142	-	-	-	-	-	-	-
96	-	(88)	(15)	(1)	(47)	(338)	(80)	(588)	(5)	(24)	(3,888)	(55)	(4,626)
97	-	-	-	-	-	-	-	-	-	-	-	-	-
98	(1,254)	(950)	(1,002)	(981)	(1,321)	(11,957)	(930)	(627)	(1,090)	(502)	(1,304)	(954)	(5,407)
99	(2,143)	-	(1,884)	(740)	(5,418)	(18,934)	(1,131)	-	(554)	-	-	-	(1,885)
100	-	-	-	-	-	-	-	-	-	-	-	-	-
101	(19)	-	-	(69)	(254)	(819)	(10)	(98)	-	(62)	-	-	(169)
102	-	-	-	-	-	(494)	-	-	-	-	-	(1,082)	(1,082)
103	-	-	-	-	-	494	-	-	-	-	-	-	-
104	13,245	16,916	16,303	18,793	16,286	160,085	8,883	17,420	28,128	13,113	11,328	14,306	90,378
105	1,880	448	2,129	787	469	20,491	4,571	2,020	2,179	2,121	1,866	4,092	16,869
106	-	-	-	-	-	494	-	-	-	-	-	1,062	1,062
107	-	-	-	-	-	100	-	-	-	-	-	-	-
108	-	-	-	-	-	50	-	-	-	-	-	-	-
109	2,212	1,640	1,709	1,769	2,383	20,611	1,751	1,217	2,069	1,000	2,495	1,678	10,210
110	-	-	-	-	-	147	-	-	-	-	-	-	-
111	123	-	-	533	1,785	5,513	56	604	-	607	-	-	1,268
112	1,089	(20)	-	-	-	2,840	-	-	-	-	-	-	-
113	-	-	-	1,130	-	1,130	-	-	-	-	-	-	-
114	(41)	234	252	(488)	169	(692)	(138)	25	(38)	(41)	314	(117)	7
115	10,400	-	-	-	-	19,950	-	-	-	-	-	-	-
116	-	-	-	-	-	-	-	-	-	-	-	-	-
117	-	1,405	1,620	-	378	11,925	85	127	244	-	784	393	1,634
118	31	-	-	188	17	2,177	276	35	-	572	123	117	1,123
119	548	495	661	548	577	7,936	619	619	859	401	594	523	3,315
120	-	-	-	-	-	-	-	-	-	-	-	-	-
121	-	-	-	-	-	-	-	-	-	-	-	-	-
122	-	-	-	-	-	-	-	-	-	-	-	-	-
123	-	-	-	-	-	-	-	-	-	-	-	-	-
124	73	(119)	304	(304)	678	632	(676)	-	-	144	(144)	113	(563)
125	-	11,200	-	-	-	11,200	-	-	-	1,400	-	-	1,400
126	183	-	1,014	-	1,352	3,193	-	-	-	578	-	225	803
127	-	-	-	-	-	-	-	-	-	-	-	-	-
128	-	-	-	-	-	-	-	-	-	-	-	-	-
129	-	-	-	-	-	-	-	-	-	-	-	-	-
130	-	-	-	-	-	88	-	-	-	-	-	-	-
131	-	-	-	-	-	(10)	-	-	-	-	-	-	-
132	-	-	-	-	-	258	-	-	-	-	-	-	-
133	-	-	-	-	-	-	-	-	-	186	11	-	197
134	-	-	-	-	-	-	-	-	-	-	-	-	-
135	3,370	(13,740)	4,863	2,159	9,394	9,111	9,797	(15,068)	(12,050)	409	2,802	4,905	(9,104)
136	(547,518)	(841,398)	(561,345)	(555,072)	(548,219)	(7,220,853)	(547,047)	(641,187)	(822,238)	(554,559)	(542,089)	(540,021)	(3,547,141)
137	(335,666)	(508,250)	(334,758)	(339,825)	(345,395)	(4,249,600)	(359,386)	(320,890)	(479,667)	(330,982)	(310,767)	(339,374)	(2,141,126)
138	318,739	501,226	333,279	335,949	340,255	4,234,096	355,891	313,846	474,137	323,804	309,116	326,668	2,105,432
139	-	-	-	1,269	-	7,155	248	-	-	-	-	-	248
140	10,250	-	-	-	-	10,250	-	-	-	-	-	-	-
141	68,151	(79,231)	(39,670)	9,752	1,039	66,214	-	-	(1,641)	-	14,410	2,288	15,058
142	-	-	-	-	-	-	-	-	-	-	-	360	360
143	208	365	364	598	395	4,354	972	440	921	308	106	578	3,325
144	234	1,431	179	528	12	2,588	-	-	-	-	-	-	-
145	-	-	-	-	-	-	-	-	-	-	-	-	-
146	16,091	12,011	120	22,177	225	127,805	23,399	55	6,677	11,109	10,344	6,178	57,762
147	3,598	485	-	5,987	273	75,090	3,382	14,860	8,190	725	3,429	11,788	42,074
148	222	1,225	1,514	191	171	8,901	216	869	503	858	673	512	3,830
149	20	3,428	1,749	1,886	2,351	22,044	157	-	(1,458)	-	12,696	340	11,726
150	10	64	-	10	193	944	36	-	-	-	820	12	868
151	5,052	6,053	2,257	4,243	2,591	60,822	1,879	3,152	9,868	5,883	4,487	11,873	36,742
152	228	381	293	257	660	3,404	615	230	358	126	123	720	2,172
153	4,687	4,326	4,027	5,685	4,619	55,658	3,958	4,138	5,697	2,973	8,958	3,546	26,869
154	12,097	8,241	7,442	8,613	10,338	108,175	11,146	6,257	8,740	7,715	10,732	6,735	53,325

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
232	(128)	(61)	-	(9)	-	(1,015)	(74)	(114)	(235)	(73)	-	(18)	(519)
233	(59,522)	(55,195)	(58,718)	(74,990)	(66,457)	(681,001)	(58,591)	(58,255)	(53,919)	(66,978)	(57,161)	(60,210)	(355,114)
234	-	-	-	-	-	-	-	-	-	-	-	-	-
235	(476)	(195)	(431)	(1,074)	(713)	(5,258)	(1,538)	(309)	(641)	(394)	(50)	(175)	(3,107)
236	92,908	142,835	89,683	99,999	98,058	1,289,806	92,460	112,839	169,188	93,795	100,482	92,861	661,626
237	14,727	12,564	10,641	12,058	17,114	163,017	20,849	34,269	21,977	12,592	18,630	8,249	114,568
238	-	-	-	-	-	553	-	-	-	449	-	-	449
239	-	100	-	-	-	252	-	-	-	-	-	-	-
240	-	-	-	75	88	813	1,810	277	-	150	-	-	2,037
241	174	205	1,370	-	166	3,850	98	510	-	-	50	-	658
242	5,053	4,295	4,854	4,853	4,073	51,487	4,289	3,927	3,728	3,058	5,012	4,034	24,049
243	217	102	-	-	-	1,955	106	89	413	140	-	29	777
244	-	-	67	601	104	772	218	31	403	-	-	-	653
245	88,077	69,789	100,359	88,522	87,379	1,034,628	106,422	102,122	61,476	18,348	110,403	89,294	488,063
246	38,416	36,736	36,124	60,080	48,518	502,133	42,022	40,863	32,284	48,047	47,689	41,735	262,142
247	-	-	-	130	-	155	-	-	-	-	-	-	-
248	699	300	720	1,804	1,309	8,670	2,835	516	915	673	82	293	5,215
249	-	473	-	498	973	2,917	1,481	960	-	-	-	-	2,441
250	12,965	11,888	11,259	10,827	10,448	149,937	10,066	9,470	15,545	10,527	17,822	13,095	76,525
251	-	123	-	-	15	(2,156)	-	55	-	-	-	-	55
252	1,860	-	-	-	-	1,860	-	-	-	-	150	-	150
253	-	-	-	-	-	-	-	-	-	-	-	-	-
254	-	-	-	-	-	670	-	-	-	-	87	40	127
255	-	-	-	-	-	255	-	-	-	-	-	-	-
256	-	-	-	-	-	-	-	-	-	-	-	-	-
257	-	-	-	-	-	-	1,653	-	-	-	-	-	1,653
258	-	-	-	-	-	-	-	-	-	-	-	-	-
259	298	(9,072)	2,212	7,025	(801)	2,826	10,576	(11,786)	(9,861)	3,322	5,564	1,371	(914)
260	300	2,700	162	-	-	16,112	-	500	-	-	3,350	3,710	7,560
261	-	-	-	-	-	-	-	-	-	-	-	-	-
262	-	-	-	-	12	12	155	14	-	-	-	-	168
263	-	-	-	-	-	-	-	-	-	-	-	-	-
264	-	-	-	-	-	-	-	-	-	-	-	-	-
265	-	-	-	-	-	-	-	-	-	-	-	-	-
266	-	-	-	-	-	945	-	-	-	235	154	-	389
267	-	1,273	53	-	32	2,009	52	49	-	-	-	-	101
268	-	-	-	-	-	-	-	-	-	-	-	-	-
269	-	-	-	-	16	16	-	-	-	-	-	-	-
270	-	-	-	-	1,420	3,585	-	-	1,066	-	355	-	1,421
271	-	-	-	-	-	60	-	-	-	-	-	-	-
272	360	615	98	328	814	4,813	267	578	679	-	255	351	2,130
273	-	-	-	21	55	263	-	-	-	-	-	184	184
274	-	-	-	327	-	527	-	-	-	-	-	-	-
275	-	43	-	10	216	287	-	187	59	14	-	-	260
276	-	(715)	(27)	-	(15)	(1,082)	(22)	(31)	-	-	-	-	(53)
277	-	-	-	-	-	-	-	-	-	-	-	-	-
278	-	-	(38)	-	-	(38)	-	-	-	-	-	-	-
279	-	-	-	-	-	-	-	-	-	-	-	-	-
280	-	-	-	-	-	-	-	-	-	-	-	-	-
281	-	-	-	-	-	-	-	-	-	-	-	-	-
282	-	-	-	(42)	(6)	(227)	-	(143)	-	-	-	-	(143)
283	-	-	-	-	-	-	-	-	-	-	-	-	-
284	26,026	47,071	33,524	42,704	32,981	422,826	45,095	25,452	31,857	34,527	35,491	31,134	203,558
285	946	12,849	1,814	5,435	1,653	81,626	2,797	3,327	4,859	1,765	4,640	4,660	22,047
286	-	-	-	-	-	2,250	-	-	-	-	-	-	-
287	203	98	88	103	89	1,318	78	94	107	80	688	102	1,146
288	-	-	66	-	-	66	-	-	-	-	-	-	-
289	-	-	-	96	13	483	-	296	-	-	-	-	296
290	-	858	-	192	3,082	4,511	2,676	837	161	-	-	-	3,674
291	-	-	-	-	-	-	-	-	-	-	-	-	-
292	-	-	-	-	-	-	-	-	-	-	-	-	-
293	2,461	(1,970)	722	4	25	1,646	(1,000)	(228)	44	284	153	(510)	(1,357)
294	-	-	-	-	-	-	-	-	-	-	-	-	-
295	-	-	-	-	-	-	-	-	-	-	-	-	-
296	208	-	-	-	-	208	-	-	-	-	-	-	-
297	-	-	-	-	-	-	-	323	-	-	-	-	323
298	-	-	-	-	-	25	-	192	-	-	-	-	192
299	-	-	-	-	-	-	-	(149)	-	-	-	-	(149)
300	4,407	5,369	5,389	4,052	3,292	23,316	1,076	696	2,770	2,983	2,247	578	10,351
301	-	-	-	-	350	638	2,528	153	40	-	318	-	3,051
302	-	-	-	-	-	495	-	2,741	-	-	-	-	2,741
303	-	-	-	-	-	(570)	-	-	-	-	-	-	-
304	2,300	2,500	800	-	-	9,199	-	-	-	-	-	-	-
305	8,500	-	-	-	-	8,500	-	-	-	-	-	-	-
306	-	-	-	-	-	-	-	-	-	-	-	-	-
307	-	-	-	-	-	-	-	-	-	-	-	-	-
308	-	-	-	-	-	1,800	-	-	-	-	-	-	-

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
309	-	-	-	-	-	-	-	-	-	-	-	-	-
310	-	-	-	-	-	-	-	-	-	-	-	-	-
311	-	-	-	-	-	-	-	-	-	-	-	-	-
312	-	-	-	-	-	-	-	-	-	-	-	-	-
313	-	-	-	-	-	-	-	-	-	-	-	-	-
314	(4,799)	-	-	-	-	(4,799)	-	-	-	-	-	-	-
315	-	-	-	-	-	14,009	-	-	-	-	-	-	-
316	13,416	4,955	265	241	14	66,302	398	185	436	-	176	7,471	8,687
317	350	127	117	109	317	3,703	89	926	955	97	335	148	2,549
318	-	-	-	-	-	-	-	-	-	-	-	-	-
319	3,494	(26,983)	6,963	14,216	14,435	17,586	1,558	(17,728)	(21,842)	1,413	11,195	6,750	(18,655)
320	-	-	-	-	-	85	-	-	-	-	-	-	-
321	-	-	-	-	16	67	-	-	-	-	-	-	-
322	-	-	-	-	-	-	140	-	138	-	225	-	504
323	-	-	-	-	-	-	-	-	-	-	-	-	-
324	-	-	74	-	-	74	-	-	-	-	-	-	-
325	-	-	-	-	-	-	-	-	-	-	54	-	54
328	379	80	55	80	87	8,192	478	1,055	224	1,304	509	33	3,600
327	-	-	-	-	-	67	-	-	-	-	-	-	-
328	-	-	-	-	-	-	-	-	131	-	-	-	131
329	-	-	-	-	225	11,013	-	-	597	583	-	-	1,180
330	-	253	139	965	31	5,274	211	330	134	587	149	475	1,887
331	2,250	642	294	1,255	451	10,894	879	992	102	530	3,078	725	6,307
332	-	-	1,145	942	488	12,715	-	-	732	48	-	-	780
333	(246)	(50)	(36)	(51)	(57)	(5,844)	(302)	(878)	(138)	(878)	(323)	(17)	(2,333)
334	-	-	-	-	-	-	-	-	-	-	-	-	-
335	(19)	-	(43)	(25)	(35)	(175)	(30)	(18)	(24)	-	-	-	(72)
336	-	-	-	-	-	-	(137)	-	(136)	-	(221)	-	(494)
337	-	-	-	-	-	-	-	-	-	-	-	-	-
338	-	-	-	(489)	(817)	(1,878)	(42)	(362)	-	235	(331)	-	(501)
339	70,075	111,398	85,097	99,363	108,360	1,041,892	62,884	63,347	96,999	70,318	71,937	71,050	466,546
340	559	785	269	187	1,248	19,572	1,988	1,629	348	514	388	558	5,415
341	-	-	-	60	-	333	-	-	-	-	-	-	-
342	2,333	882	830	769	1,658	12,764	918	1,013	1,403	1,276	917	994	6,521
343	32	-	-	44	64	229	53	32	42	-	-	-	127
344	-	-	-	-	-	-	-	-	-	-	-	-	-
345	-	-	-	754	1,461	3,214	3	613	-	(449)	608	-	775
346	-	-	130	-	-	130	-	-	-	-	-	-	-
347	-	-	-	-	-	-	-	-	-	-	-	-	-
348	-	-	-	-	-	-	-	-	14	-	-	-	14
349	(17)	-	-	-	-	-	-	-	-	-	-	-	-
350	-	-	-	-	-	95	-	-	-	-	-	-	-
351	-	-	-	-	-	1,075	27	1,976	-	-	-	-	2,003
352	441	858	(1,745)	1,435	2,228	1,896	(1,006)	1,219	58	(1,739)	1,947	1,004	1,481
353	-	-	-	-	-	775	175	-	-	-	-	-	175
354	-	-	-	16	(18)	21	-	-	-	-	-	-	-
355	-	-	-	-	-	-	-	-	-	-	-	-	-
356	-	-	-	-	-	-	-	65	-	-	-	-	55
357	-	-	-	-	-	-	-	161	-	-	16	-	179
358	-	-	-	-	-	650	-	750	-	-	-	-	750
359	-	-	-	-	-	-	-	202	-	-	-	-	202
360	-	-	-	301	-	1,405	-	450	-	-	-	-	450
361	-	-	-	-	-	-	-	-	-	-	27	-	27
362	156	9	-	-	-	165	-	-	-	-	-	-	-
363	-	-	-	-	-	-	-	-	-	-	-	-	-
364	-	-	-	-	-	-	-	(111)	-	-	-	(11)	(122)
365	-	-	-	-	-	-	-	-	-	-	-	-	-
366	-	-	-	-	-	-	-	-	-	-	-	-	-
367	(19)	-	-	-	-	(19)	-	-	-	-	-	-	-
368	-	-	-	-	-	-	-	(39)	-	-	-	-	(39)
369	1,883	11,899	863	4,100	7,735	101,091	4,770	8,800	24,826	9,594	10,863	10,898	67,551
370	885	968	-	816	43	4,204	470	853	23	178	81	131	1,717
371	-	-	-	-	-	227	-	99	-	1,185	-	-	1,284
372	-	-	-	-	-	-	-	-	-	-	-	-	-
373	-	-	-	-	-	743	-	-	-	-	-	-	-
374	-	-	-	-	-	-	-	-	-	-	-	-	-
375	32	-	-	-	-	32	-	-	-	-	-	-	-
376	-	-	-	-	-	108	-	-	-	-	-	-	-
377	-	-	-	163	-	163	-	-	-	-	-	-	-
378	-	-	-	-	-	450	-	-	-	-	-	-	-
379	-	-	-	-	-	-	-	232	-	-	-	-	232
380	-	-	-	-	-	-	150	-	-	-	-	-	150
381	-	48,216	-	-	-	46,806	(225)	-	-	-	4,234	-	4,009
382	66,855	72,906	61,183	80,183	60,788	802,431	62,419	59,784	59,936	60,958	59,384	60,584	363,067
383	-	-	-	-	-	145	-	-	-	-	-	-	856
384	47,964	17,579	32,297	19,885	17,632	287,918	28,775	15,788	21,310	17,057	24,873	32,887	138,488
385	-	-	40	-	-	40	-	-	-	-	-	685	685

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
386	-	-	-	-	-	758	-	-	-	-	-	-	-
387	358	-	-	-	-	358	-	-	-	-	-	-	-
388	-	-	-	-	6	6	-	-	-	-	-	-	-
389	-	-	-	-	-	-	-	-	-	-	-	-	-
390	(33,397)	(11,800)	(19,406)	(12,732)	(10,597)	(187,617)	(17,488)	(9,418)	(13,806)	(11,551)	(15,418)	(20,633)	(88,312)
391	-	-	-	-	-	(142)	-	-	-	-	-	(849)	(849)
392	-	-	-	-	-	-	-	-	-	-	-	-	-
393	(41,621)	(44,988)	(37,288)	(35,831)	(34,591)	(490,189)	(34,917)	(34,659)	(35,538)	(37,051)	(36,233)	(37,299)	(215,697)
394	-	-	-	-	-	152	-	-	-	-	-	-	-
395	1,893	1,364	(522)	1,162	488	12,938	1,049	81	1,108	1,281	780	295	4,572
396	-	-	-	-	-	-	-	-	-	-	945	-	945
397	-	-	-	-	88	88	-	-	-	-	-	-	-
398	348	-	-	-	-	5,830	-	-	-	-	-	-	-
399	-	-	-	-	-	-	-	-	-	-	12	-	12
400	-	-	-	-	-	400	-	-	-	-	-	-	-
401	19	136	-	222	19	717	312	168	21	-	238	174	914
402	-	-	107	-	-	4,644	-	13	-	-	-	-	13
403	-	-	-	-	-	-	-	-	-	-	-	-	-
404	-	-	-	-	-	(96)	-	-	-	-	-	-	-
405	-	-	-	-	-	-	-	-	48	22	-	88	138
406	-	-	-	-	-	143	-	-	-	-	-	-	-
407	-	-	-	-	-	32	-	-	-	-	-	-	-
408	1,022	(1,949)	(41)	(44)	878	(24)	221	(81)	(587)	(33)	479	57	55
409	2,000	-	1,890	-	-	8,030	-	-	-	-	-	2,968	2,968
410	-	-	-	-	-	-	-	-	-	-	-	-	-
411	-	-	-	-	-	-	-	-	-	-	-	-	-
412	-	-	-	-	-	-	-	-	-	-	-	-	-
413	3,130	511	147	-	1,755	27,994	1,831	1,868	2,582	1,888	2,190	1,865	11,752
414	-	200	-	-	-	1,190	-	-	279	138	52	-	469
415	-	-	-	-	-	-	-	-	-	-	-	-	-
416	-	-	-	-	-	-	-	-	-	1	-	-	1
417	-	-	-	-	-	-	-	-	-	-	-	-	-
418	-	-	-	-	-	915	-	-	-	-	-	-	-
419	-	-	-	-	-	-	-	-	-	17	-	-	17
420	-	-	-	-	-	-	-	-	-	-	-	-	-
421	-	-	-	-	-	-	-	-	-	-	-	-	-
422	-	-	-	-	-	-	-	-	-	-	-	-	-
423	-	-	-	-	-	1,570	4,090	299	-	-	-	-	4,389
424	-	-	-	-	-	-	-	-	-	-	-	-	-
425	-	-	-	-	-	-	-	-	-	-	-	-	-
426	-	1,367	3,351	400	-	5,111	114	-	-	170	-	583	867
427	-	-	-	-	-	9,500	-	-	-	-	-	-	-
428	3,235	1,185	29	-	-	16,795	-	1,285	53	-	-	-	1,336
429	-	-	-	-	-	-	-	-	-	-	-	-	-
430	-	-	-	-	-	1,156	-	-	-	-	-	-	-
431	-	-	-	-	-	344	-	-	-	-	51	-	51
432	-	-	-	-	-	-	-	-	-	-	-	-	-
433	5,985	(7,777)	12	(763)	553	(1,138)	390	5,179	(4,350)	(1,929)	(211)	2,905	1,984
434	14,631	10,400	5,817	2,455	3,070	88,021	3,208	11,839	16,521	3,288	1,534	7,037	43,437
435	-	-	-	-	-	-	-	-	-	-	-	-	-
436	-	1,300	-	-	-	1,300	-	-	-	-	-	-	-
437	-	-	-	-	-	88	-	-	-	-	-	-	-
438	-	-	-	-	-	-	-	-	-	-	-	-	-
439	-	-	-	-	-	7	-	-	-	-	-	32	32
440	-	-	-	-	-	68	-	-	-	-	-	-	-
441	-	-	34	-	-	34	-	-	-	-	-	-	-
442	-	-	-	-	-	-	-	-	-	-	-	8	8
443	-	-	-	-	-	(39)	-	-	-	-	-	-	-
444	-	-	-	-	-	-	-	-	-	-	-	-	-
445	-	-	-	-	-	(4)	-	-	-	-	-	(16)	(16)
446	-	-	-	-	-	(88)	-	-	-	-	-	-	-
447	1,140	613	711	469	412	11,050	876	813	1,735	865	526	125	4,940
448	-	-	-	-	-	-	-	-	-	-	-	92	92
449	-	(1,674)	-	-	67	(976)	-	-	-	126	-	-	126
450	-	-	-	-	-	-	-	18	(18)	-	-	-	-
451	-	-	-	-	-	-	-	-	-	-	-	-	-
452	-	-	-	-	-	-	-	-	-	172	-	-	172
453	-	-	-	-	-	-	-	31	-	-	-	-	31
454	5,432	(10,071)	2,983	3,239	6,212	7,556	(1,778)	3,220	(12,283)	85	5,677	3,696	(1,393)
455	89,406	59,129	87,833	62,962	80,143	910,231	80,133	64,162	87,494	58,005	80,910	58,479	409,185
456	-	-	-	-	-	-	13	-	-	-	27	-	40
457	-	-	-	-	-	-	-	-	-	-	-	-	-
458	-	-	-	-	-	-	-	-	-	-	-	-	-
459	-	-	-	-	-	789	-	504	-	-	-	53	557
460	-	-	-	-	-	-	-	-	-	-	-	-	-
461	-	-	-	-	-	17	-	-	-	-	-	-	-
462	-	-	-	-	3,133	14,997	-	-	-	2,012	1,065	-	3,077

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
463	-	-	-	-	-	37	-	-	-	-	-	-	-
464	-	-	-	-	-	2,051	-	-	650	-	17	-	667
465	-	-	-	-	-	36	-	-	48	-	-	-	48
466	-	-	-	-	-	6,660	-	-	659	-	-	-	659
467	-	-	-	-	-	(470)	-	(282)	-	-	-	(32)	(313)
468	-	-	-	-	-	-	-	-	-	-	-	-	-
469	-	-	-	-	-	-	-	-	-	-	-	-	-
470	-	-	-	-	-	-	-	-	-	-	-	-	-
471	(157)	-	(74)	(398)	(240)	(1,574)	(414)	-	(201)	(117)	(470)	-	(1,202)
472	24,427	34,840	29,298	30,068	36,478	344,493	27,435	32,802	44,391	26,934	32,902	33,693	201,156
473	-	48	-	-	-	383	40	-	4	39	129	671	881
474	-	-	-	-	-	65	-	-	-	-	-	-	-
475	34	34	177	135	301	771	174	150	320	42	258	370	1,313
476	225	-	127	861	428	2,579	645	-	268	167	775	-	1,855
477	3,525	3,928	3,932	3,932	5,707	37,398	4,507	4,507	5,082	6,830	7,434	7,482	35,821
478	987	50	44	969	630	2,815	31	26	31	29	36	40	193
479	4,370	(13,713)	882	683	689	(2,435)	1,966	6,712	(11,479)	(92)	6,004	2,801	5,911
480	-	-	-	-	-	-	-	-	-	-	-	-	-
481	26	-	70	-	-	381	148	-	7	24	26	-	205
482	-	-	-	66	-	66	-	-	-	-	-	-	-
483	-	-	-	-	-	87	-	-	-	-	-	-	-
484	-	-	-	-	-	325	-	-	-	-	-	224	224
485	-	211	-	-	-	521	-	355	-	-	-	-	365
486	-	-	213	40	-	768	-	-	64	-	-	-	64
487	715	878	274	833	-	4,129	136	1,063	-	117	535	733	2,583
488	117	813	527	1,216	1,244	8,813	828	126	955	214	996	1,744	4,666
489	-	-	213	-	-	664	42	91	-	94	-	200	426
490	150	-	-	-	-	150	-	-	-	-	-	-	-
491	-	-	-	-	-	-	-	-	-	-	-	-	-
492	-	-	-	-	-	-	-	-	-	-	-	-	-
493	33,255	47,414	29,282	23,670	20,314	384,218	20,205	31,380	44,134	28,056	33,189	32,136	190,090
494	-	-	-	-	-	67	32	2	78	-	-	34	146
495	-	-	-	-	-	-	-	-	-	-	-	75	75
496	-	-	-	-	-	-	-	-	-	-	-	-	-
497	-	-	-	-	-	-	-	-	-	14	-	-	14
498	-	-	-	-	-	-	-	-	-	-	-	-	-
499	-	-	-	-	-	375	-	-	-	-	-	-	-
500	-	-	-	-	-	-	-	-	488,223	73,280	97,610	85,109	724,203
501	-	-	-	-	-	-	-	-	-	-	-	-	-
502	-	-	-	-	-	-	-	-	-	-	-	-	-
503	21,135	173,830	22,512	28,133	41,313	480,689	48,058	39,838	32,057	27,877	23,175	21,912	193,917
504	1,203	(3,209)	446	837	822	501	822	-	(2,878)	-	1,233	822	-
505	-	-	-	-	-	33	-	-	-	-	-	-	-
506	-	-	-	-	-	884	-	816	-	-	-	-	816
507	11	127	-	-	-	201	12	-	28	14	-	-	52
508	792	827	-	626	426	5,260	171	-	583	151	403	904	2,213
509	259	1,040	-	201	123	2,677	162	-	84	828	651	298	1,923
510	-	122	-	-	-	122	-	-	-	-	-	-	-
511	812	2,314	-	659	1,318	10,064	744	-	1,073	493	1,481	1,816	5,607
512	250	-	-	3,037	-	3,387	-	-	-	-	-	-	-
513	-	-	-	-	-	-	-	-	-	-	-	-	-
514	-	-	-	-	-	(19)	-	-	-	-	-	-	-
515	8,021	12,032	8,172	8,222	8,222	104,829	8,222	8,222	12,333	8,222	8,222	8,222	53,442
516	-	-	-	-	-	-	-	-	-	-	350	-	350
517	-	-	-	-	-	-	-	-	-	-	-	-	-
518	-	-	-	-	-	8	-	-	-	-	-	-	-
519	-	-	-	58	-	58	-	-	-	-	-	-	-
520	-	-	-	-	-	32	-	-	-	-	-	-	-
521	-	-	-	-	-	450	-	-	-	-	-	-	-
522	-	-	-	-	-	-	-	-	-	-	126	-	125
523	-	-	-	-	-	-	-	-	-	-	-	-	-
524	1,904	(5,077)	855	1,731	1,425	1,572	1,604	(0)	(5,128)	0	2,197	1,464	40
525	415	-	-	-	-	415	350	-	-	-	-	-	350
526	-	1,411	148	819	202	2,811	-	-	50	-	-	-	50
527	-	-	-	-	-	-	-	33	-	-	-	-	33
528	-	-	17	-	-	27	-	14	-	-	-	-	14
529	1,646	732	1,287	1,393	1,128	14,771	1,930	299	2,457	971	1,208	1,057	7,922
530	-	-	-	-	-	10	-	-	-	-	-	-	-
531	670	93	356	390	375	5,532	891	103	592	1,210	335	933	3,863
532	-	194	79	46	-	360	-	-	-	-	-	123	123
533	4,411	1,918	2,229	2,728	1,814	34,576	3,143	1,599	3,217	3,111	3,002	3,362	17,434
534	3,876	5,581	2,502	2,900	2,083	32,383	-	-	21	(137)	-	-	(116)
535	-	-	-	-	-	-	-	-	-	-	-	-	-
536	-	-	-	-	-	(11)	-	-	-	-	-	-	-
537	12,691	19,035	13,757	14,645	14,665	169,996	14,645	14,645	21,967	14,645	14,645	14,645	95,180
538	-	-	-	-	-	6	-	-	-	-	23	-	23
539	-	-	116	-	-	116	-	-	-	-	-	-	-

Line No.	Calendar					2016	Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16		JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
540	-	-	-	-	100	318	-	-	-	-	-	-	-
541	-	-	-	-	-	9	-	-	-	-	-	-	-
542	-	-	-	-	-	-	-	-	-	-	-	-	-
543	-	-	-	-	-	-	-	-	-	-	-	-	-
544	-	-	-	-	-	-	-	118	-	-	-	-	118
545	1,350	250	2,367	421	-	5,606	-	-	-	-	-	-	-
546	-	-	-	-	-	-	5	-	51	-	-	-	58
547	200	-	715	-	-	3,135	5,856	390	-	-	450	335	7,031
548	32	1,031	35	-	304	1,403	-	-	-	85	-	1,148	1,234
549	-	-	-	-	-	-	-	-	-	758	-	-	758
550	513	-	-	-	-	513	-	-	-	-	-	-	-
551	-	-	-	-	15	15	-	-	-	-	-	-	-
552	13,780	3,876	1,580	3,195	1,216	48,930	4,795	5,049	10,892	7,790	4,601	2,008	35,126
553	-	-	-	-	-	-	-	-	-	-	-	-	-
554	303	65	318	59	363	2,563	-	-	229	176	268	330	1,003
555	-	-	-	-	-	2,737	-	-	-	-	-	-	-
556	250	1,715	1,302	75	2,078	14,771	5,749	2,673	923	1,668	1,619	2,786	15,416
557	525	450	1,087	-	-	3,582	392	428	-	-	-	-	822
558	-	-	-	-	-	-	-	1,000	-	-	-	-	1,000
559	540	100	-	501	-	5,123	-	2,000	-	1,878	962	-	4,840
560	707	1,120	4,373	275	751	17,864	719	3,855	2,050	749	2,143	3,025	12,341
561	-	-	-	-	-	-	-	-	316	-	-	-	316
562	-	-	-	-	-	123	-	-	-	-	-	-	-
563	-	2,000	-	-	-	2,000	-	-	-	-	-	-	-
564	1,511	(3,548)	216	1,180	969	690	1,664	(613)	(3,539)	(173)	1,591	1,306	235
565	-	-	-	-	-	-	-	-	-	-	-	-	-
566	-	-	-	-	-	-	-	-	-	-	-	-	-
567	9,994	17,587	10,547	10,859	10,626	137,014	11,627	10,806	16,948	10,806	10,806	11,096	71,487
568	-	-	-	-	-	-	-	-	-	-	-	-	-
569	-	-	-	-	-	15	-	-	-	-	-	-	-
570	-	-	-	(99)	-	(99)	-	-	-	-	-	-	-
571	-	457	-	-	-	1,518	-	-	-	-	108	-	108
572	-	-	-	98	-	98	-	-	-	-	-	-	-
573	-	160	-	-	-	329	45	-	-	-	44	35	124
574	-	2	-	-	-	2	-	-	-	-	-	-	-
575	-	895	51	-	-	4,680	-	-	-	-	126	-	126
576	-	-	-	-	-	-	-	395	-	-	395	395	1,185
577	-	-	-	-	-	-	-	-	-	-	-	-	-
578	-	-	-	-	-	(26)	-	-	-	-	-	-	-
579	-	9	-	-	-	9	-	-	-	-	-	-	-
580	-	-	-	-	-	-	15	-	-	-	-	-	15
581	-	-	-	-	-	-	-	-	-	-	-	-	-
582	-	-	-	-	-	45	-	-	-	-	-	-	-
583	102	-	-	-	2,240	5,704	204	-	(204)	446	-	-	446
584	-	-	-	-	-	5	-	-	-	-	-	-	-
585	(50)	(37)	(66)	(50)	(50)	(501)	(60)	(50)	(50)	(48)	(50)	(55)	(303)
586	-	80,000	-	-	-	80,000	-	-	-	-	-	-	-
587	-	-	-	-	-	-	-	-	-	-	-	-	-
588	(59,850)	(28,132)	5,843	-	10,123	31,627	7,268	5,263	-	10,119	9,741	5,020	37,411
589	(19,035)	(18,978)	(18,547)	(18,272)	(18,991)	(224,419)	(18,028)	(18,097)	(18,347)	(18,575)	(18,284)	(18,712)	(110,043)
590	32,019	32,019	32,019	32,019	32,019	383,250	32,019	32,019	32,514	32,514	32,514	32,514	194,095
591	-	-	-	-	-	-	-	-	-	-	-	-	-
592	182	703	896	1,255	37	8,021	947	621	1,055	942	381	-	3,848
593	-	-	-	-	-	427	-	258	-	-	-	-	258
594	-	-	-	-	-	6	-	-	-	-	-	-	-
595	-	-	-	-	-	-	-	-	-	-	10	-	10
596	-	-	-	-	-	316	-	-	-	-	57	180	237
597	17	(28)	-	-	5	19	-	4	-	14	-	4	22
598	-	-	-	-	-	-	-	-	-	-	-	130	130
599	124	1,818	10,362	3,495	283	846,759	901	-	1,066	4,567	-	-	6,554
600	-	-	-	-	-	-	-	-	-	-	40	-	40
601	17,049	16,839	17,202	19,196	19,640	208,244	18,308	15,551	18,588	15,398	18,123	16,995	102,932
602	22,373	22,071	20,946	23,976	24,284	267,949	22,293	18,933	22,833	18,747	22,065	20,655	125,327
603	36,570	36,114	31,813	35,504	36,884	430,128	33,858	28,754	34,374	28,470	33,511	31,369	190,337
604	418	413	421	470	488	5,098	448	381	455	377	444	415	2,519
605	3,340	3,301	2,104	2,348	2,439	38,651	2,240	1,903	2,274	1,884	2,218	2,076	12,565
606	2,088	2,053	7,576	1,878	1,951	30,005	1,792	1,522	1,819	1,507	1,774	1,661	10,076
607	77,541	76,606	80,898	90,038	93,525	955,150	85,880	72,954	87,198	72,238	85,019	79,592	482,880
608	1,716	1,708	2,568	2,864	2,973	23,697	2,734	2,326	2,778	2,304	2,710	2,538	15,369
609	234	1,200	614	742	767	16,235	787	693	3,544	859	3,752	(430)	9,184
610	-	-	921	892	821	11,054	921	832	821	12,866	11,337	-	26,878
611	-	-	153	144	105	1,759	105	95	105	1,396	-	-	1,702
612	-	-	-	-	-	1,147	-	-	-	-	-	-	-
613	-	-	-	-	-	-	15	-	-	-	-	-	15
614	-	-	-	-	-	-	-	-	-	-	-	-	-
615	3,083	12,338	3,382	4,928	3,030	58,294	3,793	8,008	7,545	3,891	6,041	5,770	33,048
616	-	-	-	-	-	-	-	968	-	-	304	-	1,272

Line No.	Calendar						Six Months Ended						
	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
617	-	-	-	-	-	-	-	-	-	-	-	-	-
618	-	-	-	-	-	-	-	-	-	-	-	-	-
619	(1,506)	(1,339)	(8,364)	(8,735)	(3,235)	(37,107)	(2,033)	(3,186)	(2,532)	(821)	(1,890)	(505)	(10,968)
620	36	(58)	-	-	1	(11)	9	8	-	29	-	8	55
621	28	(46)	-	-	9	33	(0)	7	-	24	-	7	37
622	5	(8)	-	-	1	5	-	1	-	3	-	1	5
623	59	(95)	-	-	18	66	-	-	-	44	-	12	68
624	-	-	-	-	-	-	-	-	297	-	-	-	297
625	-	-	-	-	-	-	-	-	-	-	-	-	-
626	2,488	2,127	13,585	14,959	5,535	61,147	3,416	5,423	4,224	1,194	3,050	777	16,083
627	124	(201)	-	-	41	152	-	31	-	112	-	31	173
628	1	(1)	-	-	0	1	-	0	-	1	-	0	1
629	3	(4)	-	-	9	12	(7)	(4)	-	3	-	1	(2)
630	4	(6)	-	-	4	7	-	1	-	(1)	-	1	1
631	-	-	-	-	-	-	-	-	-	-	-	-	-
632	-	-	-	-	-	-	-	-	-	-	-	-	-
633	-	-	-	-	-	-	-	-	-	-	-	-	-
634	99	-	-	-	-	279	-	-	842	-	-	-	842
635	-	-	-	-	-	-	-	-	-	-	14	-	14
636	-	2,170	-	-	-	45,050	-	-	-	-	-	-	-
637	51	-	281	-	-	2,171	-	-	-	-	-	-	-
638	-	-	-	-	-	19,635	-	-	-	-	-	-	-
639	-	-	-	-	-	2,284	-	-	-	-	-	-	-
640	-	-	-	-	-	788	-	-	-	-	-	-	-
641	-	-	-	-	-	100	-	-	-	-	-	-	-
642	-	-	-	-	-	7,539	-	-	-	-	-	-	-
643	-	-	-	-	-	1,042	-	-	-	-	-	-	-
644	73,288	-	-	-	-	124,287	-	-	-	-	-	-	-
645	750	133	16,622	4,507	4,312	51,007	12,347	8,997	8,449	4,277	13,670	4,247	50,168
646	-	-	-	-	-	-	-	-	-	-	-	-	-
647	-	-	-	-	-	301	-	-	-	-	-	-	-
648	-	-	-	-	-	64	-	-	-	-	-	-	-
649	-	-	-	-	-	43	-	-	-	-	-	-	-
650	-	-	-	-	-	766	-	-	-	-	-	-	-
651	-	-	-	-	5,999	5,999	-	-	-	-	-	-	-
652	-	-	-	-	-	-	-	-	-	-	-	-	-
653	735	80	250	-	-	1,840	-	135	-	-	620	235	990
654	117	-	25	-	-	142	-	250	-	-	-	-	250
655	1,283	1,283	1,246	1,283	1,246	15,327	1,283	1,283	1,283	1,305	1,305	1,305	7,742
656	-	-	-	-	-	-	-	-	-	-	-	-	-
1,211,938	1,273,410	1,034,513	1,205,370	1,182,547	14,518,409		1,089,852	1,061,400	1,601,944	1,033,419	1,216,733	1,052,712	7,056,059
328,826	494,782	293,329	297,427	240,805	4,467,188		417,701	348,831	239,808	358,088	354,021	242,536	1,966,982
223,298	240,103	216,270	217,362	179,857	2,854,407		194,375	169,811	197,911	172,068	199,745	185,164	1,119,674
343,911	509,755	391,325	421,937	423,938	5,396,614		552,946	578,175	609,115	497,435	645,110	213,202	2,993,984
2,107,971	2,518,050	1,935,439	2,141,746	2,026,846	21,226,616		2,264,875	2,156,216	2,546,776	2,059,609	2,415,609	1,693,614	13,128,700

Atmos Energy Corporation
 Div 091 Direct Expenses Allocated to Kentucky
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16
1	8170	Lines expenses	04500	Utilities	43	44	44	40	41	42	-	90	43	44
2	8180	Compressor station expenses	07600	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
3	8180	Compressor station expenses	04599	Capitalized Utility Costs	(255)	(264)	(285)	(240)	(245)	(251)	-	(536)	(259)	(261)
4	8180	Compressor station expenses	04590	Utilities	300	311	311	282	297	295	-	630	304	307
5	8190	Compressor station fuel and power	04590	Utilities	277	258	791	844	754	503	-	3	2	987
6	8210	Storage-Purification expenses	04590	Utilities	218	671	236	190	132	150	151	96	-	410
7	8240	Storage-Other expenses	04590	Utilities	-	-	-	-	-	-	-	-	-	-
8	8250	Storage well royalties	04581	Building Lease/Rents	1,156	163	-	2,592	2,161	1,055	137	300	-	788
9	8250	Storage well royalties	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
10	8250	Storage well royalties	04580	Building Lease/Rents Capitalized	(123)	(19)	-	(587)	(904)	(302)	(19)	(48)	-	(132)
11	8250	Storage well royalties	04590	Utilities	1,338	2,444	1,103	518	263	224	162	195	(1,250)	1,799
12	8500	Transmission-Operation supervision and engineering	08111	Contract Labor	-	-	-	-	-	-	-	-	-	-
13	8500	Transmission-Operation supervision and engineering	05414	Lodging	-	-	-	-	-	-	-	-	-	-
14	8500	Transmission-Operation supervision and engineering	05411	Meals and Entertainment	-	15	-	74	-	-	-	-	-	-
15	8500	Transmission-Operation supervision and engineering	05413	Transportation	-	-	-	-	-	-	-	-	-	-
16	8560	Mains expenses	01008	Expense Labor Accrual	-	-	-	-	-	-	(462)	462	-	-
17	8560	Mains expenses	05414	Lodging	-	-	-	-	-	-	-	-	-	-
18	8560	Mains expenses	05413	Transportation	-	-	-	-	-	-	-	-	-	-
19	8560	Mains expenses	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
20	8560	Mains expenses	04599	Capitalized Utility Costs	(328)	(340)	(340)	(308)	(314)	(323)	-	(680)	(333)	(336)
21	8560	Mains expenses	01014	Expense Labor Transfer Out	-	-	(82)	-	-	-	(924)	-	-	-
22	8560	Mains expenses	01013	Expense Labor Transfer In	-	-	82	-	-	-	-	-	-	-
23	8560	Mains expenses	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-	-	-
24	8560	Mains expenses	01006	O&M Project Labor and Contra	-	-	82	-	-	-	924	-	-	-
25	8560	Mains expenses	04590	Utilities	386	399	400	362	369	379	-	810	391	394
26	8570	Transmission-Measuring and regulating station expenses	02005	Non-Inventory Supplies	18	-	-	-	-	-	-	-	-	-
27	8570	Transmission-Measuring and regulating station expenses	04590	Utilities	88	89	89	81	82	84	-	160	87	88
28	8550	Transmission-Maintenance of measuring and regulating station equipment	08111	Contract Labor	-	-	-	-	-	-	-	-	-	-
29	8550	Transmission-Maintenance of measuring and regulating station equipment	02005	Non-Inventory Supplies	-	-	-	-	-	-	18	23	-	33
30	8550	Transmission-Maintenance of measuring and regulating station equipment	04592	Misc Rents	-	-	-	-	-	-	-	-	-	-
31	8700	Distribution-Operation supervision and engineering	01008	Expense Labor Accrual	5,241	5,100	18,243	(58,526)	13,095	12,532	4,866	18,460	(50,439)	8,282
32	8700	Distribution-Operation supervision and engineering	01002	Capital Labor Contra	(224,486)	(222,680)	(225,702)	(342,104)	(235,128)	(231,567)	(225,637)	(221,754)	(333,026)	(235,128)
33	8700	Distribution-Operation supervision and engineering	01012	Capital Labor Transfer Out	(213,655)	(210,713)	(219,442)	(328,094)	(225,446)	(227,413)	(219,400)	(212,784)	(328,820)	(222,239)
34	8700	Distribution-Operation supervision and engineering	01011	Capital Labor Transfer In	208,537	206,731	209,780	321,005	221,039	217,501	211,571	207,883	311,927	216,955
35	8700	Distribution-Operation supervision and engineering	04201	Software Maintenance	4,387	759	3,175	12,377	724	20,421	2,393	2,491	9,575	6,138
36	8700	Distribution-Operation supervision and engineering	07510	Association Dues	-	-	-	-	-	-	-	-	-	-
37	8700	Distribution-Operation supervision and engineering	08111	Contract Labor	126	2,809	126	2,350	-	1,931	3,488	125	7,392	126
38	8700	Distribution-Operation supervision and engineering	04581	Building Lease/Rents	-	-	-	-	-	-	-	-	-	-
39	8700	Distribution-Operation supervision and engineering	05111	Postage/Delivery Services	1,018	612	1,764	1,311	1,406	1,721	545	803	658	776
40	8700	Distribution-Operation supervision and engineering	07601	Vehicle Cap Accrual	-	-	-	-	-	-	-	-	-	-
41	8700	Distribution-Operation supervision and engineering	05364	Cellular, radio, pager charges	7,322	7,502	7,275	5,102	4,798	4,745	2,683	6,320	4,790	-
42	8700	Distribution-Operation supervision and engineering	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-
43	8700	Distribution-Operation supervision and engineering	03004	Vehicle Expense	124	578	61	163	159	164	219	359	184	61
44	8700	Distribution-Operation supervision and engineering	07590	Misc General Expense	-	267	3,246	63	39	121	244	1,163	163	(358)
45	8700	Distribution-Operation supervision and engineering	05412	Spousal & Dependent Travel	-	108	18	116	120	18	213	825	32	681
46	8700	Distribution-Operation supervision and engineering	05414	Lodging	12,987	10,051	9,142	17,499	8,537	12,399	8,336	12,471	14,873	8,224
47	8700	Distribution-Operation supervision and engineering	07499	Misc Employee Welfare Exp	2,423	679	163	390	398	-	398	588	91	-
48	8700	Distribution-Operation supervision and engineering	05331	WAN/LAN/Internet Service	15,389	14,377	12,462	13,106	13,464	13,423	14,204	18,531	11,394	11,826
49	8700	Distribution-Operation supervision and engineering	07421	Service Awards	-	-	-	-	-	-	-	-	-	-
50	8700	Distribution-Operation supervision and engineering	05310	Monthly Lines and service	2,342	1,975	4,352	2,701	2,519	2,983	3,347	2,904	3,508	2,308
51	8700	Distribution-Operation supervision and engineering	05376	Cell service for data uses	26,853	21,016	12,050	14,136	10,837	12,212	5,697	11,740	13,678	4,806
52	8700	Distribution-Operation supervision and engineering	05411	Meals and Entertainment	10,093	5,813	7,270	16,765	8,808	8,814	5,543	6,599	11,184	4,284
53	8700	Distribution-Operation supervision and engineering	05010	Office Supplies	5,214	7,793	4,466	3,518	5,592	3,820	3,128	4,393	7,992	1,771
54	8700	Distribution-Operation supervision and engineering	04212	IT Equipment	491	823	-	4,651	3,599	910	-	-	12,445	-
55	8700	Distribution-Operation supervision and engineering	07120	Environmental & Safety	620	6,247	694	-	2,848	853	8,436	5,520	8,554	680
56	8700	Distribution-Operation supervision and engineering	05413	Transportation	7,165	14,325	8,754	14,224	9,838	7,808	9,050	10,351	13,784	11,050
57	8700	Distribution-Operation supervision and engineering	04048	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
58	8700	Distribution-Operation supervision and engineering	05429	Work Environment Training	-	-	-	8	79	-	4	-	-	-
59	8700	Distribution-Operation supervision and engineering	02004	Warehouse Loading Charge	-	-	-	-	-	-	-	-	-	-
60	8700	Distribution-Operation supervision and engineering	03003	Capitalized transportation costs	(72)	(338)	(56)	(104)	(121)	(124)	(132)	(304)	(152)	(58)
61	8700	Distribution-Operation supervision and engineering	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-
62	8700	Distribution-Operation supervision and engineering	07609	Utility Cap Accrual	-	-	-	-	-	-	-	-	-	-
63	8700	Distribution-Operation supervision and engineering	05399	Capitalized Telecom Costs	(29,891)	(26,538)	(23,085)	(20,948)	(18,770)	(18,936)	(15,434)	(24,175)	(21,493)	(11,427)
64	8700	Distribution-Operation supervision and engineering	04599	Capitalized Utility Costs	(2,280)	(2,128)	(2,739)	(1,946)	(2,182)	(2,209)	(5,834)	(3,492)	(3,410)	(2,982)
65	8700	Distribution-Operation supervision and engineering	07603	Rent Cap Accrual	-	-	-	-	-	-	-	-	-	-
66	8700	Distribution-Operation supervision and engineering	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
67	8700	Distribution-Operation supervision and engineering	07444	Uniforms Capitalized	(113)	-	-	-	-	-	(84)	-	-	-
68	8700	Distribution-Operation supervision and engineering	04580	Building Lease/Rents Capitalized	-	-	-	-	-	-	-	-	-	-
69	8700	Distribution-Operation supervision and engineering	01014	Expense Labor Transfer Out	(924)	1,895	(1,848)	(411)	(1,591)	(975)	(821)	(667)	(2,543)	(997)
70	8700	Distribution-Operation supervision and engineering	01013	Expense Labor Transfer In	257	51	205	1,129	667	308	308	205	205	421
71	8700	Distribution-Operation supervision and engineering	01000	Non-project Labor	134,345	133,457	130,474	201,115	133,882	132,150	128,810	127,767	193,498	135,411
72	8700	Distribution-Operation supervision and engineering	01001	Capital Labor	229,804	226,662	235,363	347,183	239,534	241,476	233,466	226,855	347,918	237,412
73	8700	Distribution-Operation supervision and engineering	02005	Non-Inventory Supplies	233	368	-	655	318	-	-	66	140	-
74	8700	Distribution-Operation supervision and engineering	05421	Training	1,500	153	-	1,850	350	125	2,484	1,105	109	362
75	8700	Distribution-Operation supervision and engineering	05424	Books & Manuals	-	19	-	-	-	-	-	-	-	-
76	8700	Distribution-Operation supervision and engineering	01006	O&M Project Labor and Contra	924	(1,895)	1,848	411	1,591	975	821	667	2,543	997
77	8700	Distribution-Operation supervision and engineering	05420	Employee Development	-	970	1,200	1,015	1,230	427	1,630	2,700	813	750

Atmos Energy Corporation
 Div 091 Direct Expenses Allocated to Kentucky
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16
232	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-	-	-
233	9130	Sales-Advertising expenses	04046	Customer Relations & Assist	-	119	-	-	-	-	-	2,745	-	-
234	9130	Sales-Advertising expenses	04021	Promo Other, Misc	-	-	-	204	120	-	-	-	1,631	-
235	9130	Sales-Advertising expenses	04044	Advertising	-	-	-	-	-	-	-	-	-	-
236	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	-	-	-	-	-	-	-	-	-	-
237	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	-	-	-	-	-	-	-	-	-	-
238	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(5,866)	(4,380)	(21,630)	(7,361)	(16,130)	(6,125)	(4,202)	(12,058)	(5,290)	(19,723)
239	9210	A&G-Office supplies & expense	08111	Contract Labor	-	-	-	-	-	68,000	-	-	68,000	-
240	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	10	45	-	-	-	-	-	66	-	-
241	9210	A&G-Office supplies & expense	07590	Misc General Expense	-	-	-	-	-	-	-	-	-	-
242	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-	-	-
243	9210	A&G-Office supplies & expense	05414	Lodging	-	-	-	-	-	-	-	-	-	-
244	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	-	-	134	-	-	-	-	-	-	-
245	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	-	-	-	-	-	-	-	-	-	-
246	9210	A&G-Office supplies & expense	05010	Office Supplies	-	-	-	-	-	-	-	-	-	-
247	9210	A&G-Office supplies & expense	05413	Transportation	-	-	-	-	-	-	-	-	-	-
248	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	-	-	-	-	-	-	-	-	-	-
249	9210	A&G-Office supplies & expense	07607	Telecom Cap Accrual	-	-	-	-	-	-	-	-	-	-
250	9210	A&G-Office supplies & expense	05398	Capitalized Telecom Costs	-	-	-	-	-	-	-	-	-	-
251	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	-	-	-	-	-	-	-	-	-	-
252	9230	A&G-Outside services employed	06111	Contract Labor	1,967	833	1,638	-	(1,113)	1,592	1,945	2,821	-	1,459
253	9230	A&G-Outside services employed	06121	Legal	10,498	-	18,237	3,144	8,028	-	10,599	2,098	70,358	13,516
254	9240	A&G-Property insurance	04072	Insurance Capitalized	(1,669)	(1,425)	(1,384)	(1,617)	(1,489)	(1,502)	(1,500)	(1,625)	(1,525)	(1,490)
255	9240	A&G-Property insurance	04069	Blueflame Property Insurance	611	811	495	495	495	495	495	495	495	495
256	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	28,163	25,136	(4,664)	(3,068)	37,467	(3,281)	(1,744)	(4,787)	165	(2,124)
257	9250	A&G-Injuries & damages	07499	Misc Employee Welfare Exp	-	-	-	-	-	-	-	-	-	-
258	9250	A&G-Injuries & damages	07120	Environmental & Safety	-	-	-	-	-	-	-	-	-	-
259	9250	A&G-Injuries & damages	04070	Insurance-Other	2,718	1,894	1,894	2,138	2,078	2,078	2,078	2,078	2,078	2,078
260	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	24,445	24,285	25,544	23,911	24,087	24,283	23,282	24,388	23,971	23,359
261	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	7	1	7	29	17	8	8	-	5	10
262	9260	A&G-Employee pensions and benefits	01257	Life Benefits Variance	(2,431)	400	28	(5,317)	284	447	(5,535)	(3,581)	464	464
263	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(6,042)	(7,412)	(13,745)	(7,210)	(8,000)	(8,478)	(6,482)	(13,021)	(10,889)	8,748
264	9260	A&G-Employee pensions and benefits	01257	ESOP Benefits Load	6,822	6,786	7,173	7,077	7,127	7,048	6,539	7,172	6,968	7,060
265	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	8,865	8,938	9,447	9,321	9,388	9,283	8,612	9,447	9,174	8,810
266	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	14,842	14,555	15,398	15,189	15,297	15,127	14,035	15,395	14,951	13,087
267	9260	A&G-Employee pensions and benefits	01280	HSA Benefits Load	166	166	175	173	174	172	159	175	170	172
268	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	1,331	1,324	1,400	1,381	1,391	1,375	1,276	1,389	1,358	861
269	9260	A&G-Employee pensions and benefits	01266	Life Benefits Load	832	828	875	853	899	880	797	875	848	3,100
270	9260	A&G-Employee pensions and benefits	01261	Medical Benefits Load	30,947	30,786	32,541	32,104	32,331	31,973	29,664	32,538	31,800	33,062
271	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	686	662	700	690	695	688	638	700	680	1,033
272	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	12,614	11,851	12,614	12,207	49,854	7,954	63,241	3,128	15,923	7,931
273	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	9,014	8,432	9,014	11,071	57,450	8,811	27,020	-	-	9,103
274	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	-	-	-	-	-	-	-	-	-	-
275	9260	A&G-Employee pensions and benefits	07499	Misc Employee Welfare Exp	1,463	1,704	1,686	1,680	1,728	2,088	998	1,344	2,115	1,264
276	9260	A&G-Employee pensions and benefits	07421	Service Awards	2,010	1,591	12,091	12,686	9,463	8,219	8,114	5,855	16,222	21,041
277	9260	A&G-Employee pensions and benefits	05411	Meals and Entertainment	-	-	-	-	-	38	-	-	-	-
278	9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	20	-	-	-	-
279	9260	A&G-Employee pensions and benefits	07604	Restricted Stock Cap Accrual	-	-	-	-	-	-	-	-	-	-
280	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(10,870)	(10,198)	(10,872)	(11,366)	(56,472)	(7,551)	(44,712)	(1,491)	(7,580)	(8,526)
281	9260	A&G-Employee pensions and benefits	07608	Uniform Cap Accrual	-	-	-	-	-	-	-	-	-	-
282	9260	A&G-Employee pensions and benefits	07444	Uniforms Capitalized	-	-	-	-	-	-	-	(66)	-	-
283	9260	A&G-Employee pensions and benefits	01282	OPEB Benefits Projects	14	3	15	61	36	17	17	-	11	2
284	9260	A&G-Employee pensions and benefits	01269	ESOP Benefits Projects	11	2	12	47	28	13	13	-	9	17
285	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	2	0	2	9	5	2	2	-	2	2
286	9260	A&G-Employee pensions and benefits	01281	Pension Benefits Projects	23	5	25	99	59	27	27	-	18	32
287	9260	A&G-Employee pensions and benefits	01262	Medical Benefits Variance	(26,010)	(28,525)	(1,420)	(51,214)	23,602	438	(1,553)	36,498	(4,788)	(12,681)
288	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(4,198)	(194)	(739)	(7,644)	(313)	(393)	(68)	(7,982)	(5,369)	591
289	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	(1,451)	(555)	(697)	(3,895)	(875)	(1,043)	(518)	(2,781)	(2,075)	(561)
290	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	(13,274)	(13,789)	(17,553)	(14,513)	(14,752)	(15,102)	(13,019)	(16,595)	(15,440)	(30,405)
291	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	239,000	198,000	174,000	153,000	140,000	138,000	611,652	57,616	288,075	140,000
292	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	-	-	-	-	-	-	138	-	-
293	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	48	10	54	210	124	57	57	-	38	81
294	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	0	0	0	1	1	0	0	-	0	1
295	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	435	435	435	435	435	149	149	149	(8,865)	149
296	9260	A&G-Employee pensions and benefits	07488	NQ Retirement Cost	12,926	12,926	12,926	12,926	12,926	12,926	12,926	12,926	12,926	15,934
297	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(137,000)	(112,000)	(99,000)	(87,000)	(80,000)	(79,000)	(349,498)	(32,926)	(164,180)	(80,000)
298	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	1,191	1,299	991	3,542	1,089	1,146	1,518	1,251	3,930	(309)
299	9260	A&G-Employee pensions and benefits	01285	RSP FACC Benefits Projects	1	0	1	5	3	1	1	-	1	17
300	9260	A&G-Employee pensions and benefits	01268	Life Benefits Projects	1	0	2	6	4	2	2	-	1	8
301	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	18,191	(691)	(1,081)	(749)	(974)	(1,370)	(881)	(1,013)	(973)	(840)
302	9260	A&G-Employee pensions and benefits	01238	Employer 401K Expense	-	-	-	-	-	-	-	-	-	-
303	9260	A&G-Employee pensions and benefits	07490	SERP Capitalized	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(7,084)
304	9302	Miscellaneous general expenses	07510	Association Dues	-	15,403	7,701	7,701	15,201	7,701	7,701	7,701	7,701	-
305	9302	Miscellaneous general expenses	05421	Training	-	-	-	-	-	-	-	-	-	-
306	9302	Miscellaneous general expenses	05415	Membership Fees	-	-	-	-	-	-	-	-	4,400	-
307	9310	A&G-Rents	04582	Building Maintenance	-	-	-	-	-	-	-	-	-	-
					736,708	771,559	756,851	740,529	783,674	728,493	927,130	629,693	947,495	583,043

Atmos Energy Corporation
 Div 091 Direct Expenses Allocated to Kentucky
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16
			Div091	Expenses Allocated to KY Based on Composite Allocation Factor	384,709	402,908	400,450	386,704	409,235	343,865	484,147	328,826	494,782	293,329

Line No.	Calendar			Six Months Ended						
	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
1	40	39	511	39	41	42	40	41	47	249
2	-	-	-	-	-	-	-	-	-	-
3	(240)	(231)	(3,047)	(232)	(247)	(249)	(237)	(243)	(279)	(1,486)
4	282	272	3,579	273	290	283	278	288	327	1,748
5	1,504	243	6,167	128	845	139	10	12	1,763	2,897
6	41	133	2,425	542	412	340	176	119	129	1,718
7	-	-	-	-	-	-	-	-	-	-
8	(376)	676	8,652	1,162	663	-	2,592	2,481	931	7,808
9	-	-	-	-	-	-	-	-	-	-
10	49	(96)	(2,179)	(206)	(107)	-	(263)	(1,006)	(380)	(1,963)
11	714	1,331	6,841	1,081	(736)	1,203	487	392	158	2,585
12	-	-	-	-	-	-	-	8,361	-	8,361
13	-	-	-	-	-	-	-	-	-	-
14	27	-	116	4	30	-	-	17	-	51
15	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	(62)	62	-	-	-
17	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-
20	(308)	(297)	(3,818)	(298)	(317)	(320)	(306)	(313)	(357)	(1,911)
21	-	-	(1,006)	-	-	(372)	-	-	-	(372)
22	-	-	82	-	-	-	-	-	-	-
23	-	59	59	-	-	-	-	134	-	134
24	-	-	1,008	-	-	372	-	-	-	372
25	362	349	4,602	351	372	377	358	367	420	2,246
26	-	-	18	-	-	-	-	-	-	-
27	81	78	1,023	76	83	84	80	82	93	499
28	-	-	-	-	-	-	5,333	-	-	5,333
29	-	68	142	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-
31	13,171	11,782	3,786	13,690	(1,375)	(45,441)	(1,924)	20,661	9,975	(4,215)
32	(232,558)	(225,962)	(2,955,733)	(228,681)	(219,698)	(326,814)	(218,030)	(226,369)	(214,269)	(1,433,891)
33	(216,315)	(206,754)	(2,831,074)	(211,296)	(201,740)	(288,729)	(199,440)	(208,108)	(197,430)	(1,316,734)
34	215,165	208,588	2,759,482	211,296	202,304	300,722	200,836	209,005	196,602	1,320,555
35	21	2,977	65,438	3,387	13,753	15,577	209	50	10,768	43,744
36	-	-	-	-	-	-	-	-	373	373
37	2,809	1,543	22,822	1,337	2,331	-	289	4,816	8,247	17,020
38	-	-	-	1,099	240	-	-	582	-	1,888
39	646	1,556	12,616	2,692	1,664	744	408	762	1,074	7,235
40	-	-	-	-	-	-	-	-	-	-
41	8,969	-	59,503	10,040	98	4,027	3,220	6,323	2,370	26,078
42	-	-	-	-	-	-	-	-	-	-
43	263	9	2,364	108	238	5,877	155	643	137	7,158
44	1,397	4	6,340	-	-	-	714	149	3,892	4,755
45	411	6	2,546	102	234	34	190	426	919	1,904
46	20,962	5,944	141,122	8,923	12,012	9,972	8,799	11,087	16,351	67,144
47	54	2,617	7,696	761	817	1,219	2,725	526	149	6,196
48	8,869	9,756	157,780	9,476	9,857	10,477	9,294	11,872	10,267	61,043
49	19	-	19	-	-	-	-	-	-	-
50	3,087	3,856	35,880	4,240	2,234	2,942	2,163	3,981	2,373	17,963
51	24,291	4,475	161,791	22,807	3,226	3,605	6,741	7,147	4,591	48,418
52	21,680	4,322	110,891	5,308	7,801	12,280	6,962	5,480	6,082	45,913
53	2,759	1,335	53,572	3,294	2,258	1,779	7,070	1,540	2,579	18,520
54	-	437	23,356	-	3,687	298	2,705	-	-	6,681
55	-	-	34,352	-	2,534	2,321	2,198	-	-	7,064
56	-	-	-	-	-	-	-	-	-	-
57	3,464	7,880	117,671	6,647	6,793	10,280	11,366	11,605	12,497	59,207
58	-	-	-	-	-	-	-	-	-	-
59	-	-	88	-	-	-	-	-	-	-
60	(158)	(5)	(1,621)	(65)	(200)	(2,911)	(96)	(358)	(74)	(3,724)
61	-	-	-	-	-	-	-	-	-	-
62	-	-	-	-	-	-	-	-	-	-
63	(27,603)	(10,570)	(249,969)	(26,859)	(9,123)	(13,068)	(12,422)	(16,753)	(11,582)	(89,808)
64	(2,279)	(2,341)	(33,806)	(2,663)	(2,126)	(2,064)	(2,645)	(2,052)	(782)	(12,371)
65	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	-	-
67	-	-	(196)	(156)	-	-	-	(31)	-	(187)
68	-	-	-	(524)	(116)	-	-	(275)	-	(915)
69	(212)	(1,912)	(11,006)	(1,859)	(1,753)	(1,700)	(1,540)	(1,062)	584	(7,331)
70	212	1,700	6,484	1,859	1,222	1,328	159	159	-	4,728
71	184,064	130,980	1,715,923	131,730	130,030	193,868	122,716	128,358	121,095	827,858
72	235,710	228,149	3,027,345	228,681	219,135	324,620	216,635	225,502	215,097	1,430,070
73	-	1,746	3,705	104	-	1,271	-	634	259	2,288
74	150	-	2,287	164	2,624	-	-	350	-	3,157
75	-	2,220	2,238	10	230	-	-	-	-	240
76	212	1,912	11,008	1,859	1,753	1,700	1,540	1,062	(584)	7,331
77	-	-	10,734	1,795	357	350	1,695	1,920	3,231	9,348

Line No.	Calendar			Six Months Ended						
	NOV-18	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
76	128	16	6,859	60	25	25	159	429	2,370	3,088
79	3,326	3,403	47,937	3,784	3,151	2,997	3,812	3,218	948	17,910
80	1,460	480	12,140	1,035	308	1,145	157	75	126	2,846
81	-	-	7	-	-	-	-	-	-	-
82	144	176	3,938	300	25	318	599	424	880	2,545
83	-	-	-	-	-	1,345	-	-	-	1,345
84	-	-	215	194	-	-	-	53	-	247
85	2,805	1	258,338	61,030	191	1,325	71,281	2,427	3,559	138,813
86	-	-	-	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-	-	-	-
89	-	-	(582)	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-	-	-	-
91	-	9,944	1,321	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-	-	-	-
93	1,485	939	28,286	1,124	2,388	1,913	782	3,197	2,259	11,862
94	7,815	9,017	75,781	8,803	8,174	8,151	8,228	4,751	11,396	50,513
95	468	304	3,957	228	420	334	250	214	213	1,659
96	-	-	-	-	-	-	-	-	408	408
97	-	150	6,412	1,865	370	-	-	700	-	2,935
98	-	-	-	-	-	-	-	-	-	-
99	-	-	-	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-	-	-	-
101	228	186	2,270	181	196	184	188	181	185	1,115
102	-	-	-	-	-	-	1,371	105	-	1,475
103	-	-	-	-	-	-	-	-	-	-
104	-	-	112	-	-	-	-	-	-	-
105	-	-	-	-	-	-	-	-	-	-
108	-	12,297	57,746	5,105	7,347	-	6,456	8,015	-	26,823
107	-	-	-	-	-	-	-	-	-	-
108	-	-	-	-	-	-	-	-	-	-
109	-	-	140	-	-	-	-	-	-	-
110	-	-	142	-	-	-	-	-	-	-
111	-	-	-	743	-	-	368	-	541	1,653
112	10,851	2,802	67,416	300	3,070	19,230	-	-	-	22,600
113	-	-	-	10,613	-	-	4,092	-	6,016	20,722
114	-	-	50	-	-	-	-	-	-	-
115	-	8,106	12,579	-	-	-	609	-	-	609
116	-	-	-	-	-	-	-	240	-	240
117	-	-	-	-	-	-	-	-	-	-
118	68	125	3,938	76	-	108	(16)	400	138	704
119	-	-	-	-	-	-	-	-	-	-
120	6,962	7,722	79,780	6,980	7,643	7,258	8,019	6,917	6,421	43,238
121	(2,780)	1,175	1,058	(1,175)	1,866	(1,688)	-	1,684	2,432	2,951
122	-	-	-	-	-	-	-	-	-	-
123	29	29	384	7	50	28	28	29	29	173
124	-	1,209	1,309	-	845	-	-	-	-	845
125	173	-	173	-	-	-	-	-	-	-
126	-	-	320	-	-	-	-	-	-	-
127	(11,018)	(11,488)	(127,289)	(11,029)	(11,845)	(7,460)	(11,495)	(17,580)	(6,825)	(65,934)
128	-	-	-	-	-	-	-	-	-	-
129	(17)	(18)	(210)	(4)	(28)	(17)	(16)	(16)	(17)	(98)
130	(82)	(138)	(4,048)	(80)	(16)	(106)	16	(392)	(133)	(721)
131	-	-	-	-	-	-	-	-	-	-
132	-	-	-	-	-	-	-	-	-	-
133	-	-	-	-	-	-	-	-	-	-
134	-	-	-	-	-	-	-	-	(115)	(115)
135	262	238	7,110	203	361	888	415	1,300	1,278	4,446
136	-	-	-	-	-	-	-	-	-	-
137	-	-	-	-	-	-	-	-	-	-
138	-	-	-	-	-	-	-	-	-	-
139	-	-	-	-	-	-	-	-	-	-
140	127	724	5,739	590	481	478	496	525	438	3,008
141	10,212	10,208	113,071	10,216	10,192	4,583	9,470	18,578	5,033	58,050
142	16	16	192	16	16	-	-	-	-	32
143	-	-	-	-	-	-	-	-	-	-
144	-	-	-	-	-	-	-	-	-	-
145	-	-	-	4,411	-	-	-	-	-	4,411
146	871	556	336	770	(114)	(2,073)	(118)	1,041	594	102
147	-	-	-	-	-	-	-	-	-	-
148	-	-	-	-	-	-	-	-	-	-
149	-	-	96	-	-	-	-	-	-	-
150	-	-	-	-	-	-	-	54	-	54
151	-	374	5,162	-	-	1,178	742	2,002	571	4,488
152	-	-	1,219	-	69	471	179	431	150	1,300
153	-	-	-	-	-	-	-	-	-	-
154	-	-	(44)	-	-	-	-	-	-	-

Line No.	Calendar			Six Months Ended						
	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
155	-	-	-	-	-	-	-	-	-	-
156	-	-	(23)	-	-	-	-	-	-	-
157	6,342	6,188	74,884	6,438	6,248	10,053	6,239	6,502	6,389	41,870
158	3,420	1,053	33,682	16	3,155	1,076	2,134	7,625	2,555	16,563
159	-	-	1,200	-	-	-	-	-	-	-
160	-	-	40	-	-	-	-	-	-	-
161	-	-	92	-	-	-	-	-	-	-
162	-	-	-	-	-	-	-	-	-	-
163	-	-	22	-	-	-	-	-	-	-
164	-	-	-	5,810	(6,412)	-	-	-	-	(602)
165	-	-	47	-	-	-	-	-	-	-
166	-	-	-	-	-	-	-	-	-	-
167	-	-	75	-	-	21	155	188	(20)	354
168	-	-	-	-	-	-	-	-	-	-
169	-	-	(482)	-	-	-	-	-	-	-
170	-	-	940	-	-	-	-	-	-	-
171	-	16	16	7	-	-	-	-	-	7
172	-	-	1,219	-	-	202	-	-	-	202
173	-	-	56	-	-	-	-	-	-	-
174	-	-	335	-	-	-	-	-	-	-
175	64,619	58,978	767,779	62,426	108,858	18,102	61,576	62,953	62,011	375,925
176	9,909	5,617	57,834	6,449	2,483	4,034	3,218	7,845	4,832	28,861
177	-	-	-	-	-	-	-	-	-	-
178	-	-	-	-	-	-	-	-	-	-
179	(6,452)	(4,776)	(48,481)	(5,480)	(2,114)	(3,430)	(2,739)	(6,597)	(4,114)	(24,484)
180	-	-	-	-	-	-	-	-	-	-
181	(41,881)	(39,131)	(499,058)	(40,253)	(69,837)	(11,044)	(39,940)	(41,071)	(40,607)	(242,562)
182	-	-	(48)	-	-	-	-	-	-	-
183	-	-	314	2,980	314	-	-	-	-	3,294
184	-	-	-	-	-	-	-	-	-	-
185	-	-	-	-	-	-	-	-	-	-
186	-	1,001	1,001	200	0	(701)	-	300	125	(75)
187	-	77	77	22	27	90	128	72	8	347
188	-	-	-	-	99	-	-	-	-	99
189	-	2,003	2,003	2,003	2,003	3,004	2,003	2,003	1,853	12,858
190	-	11	11	-	-	-	-	-	-	-
191	-	-	-	-	-	-	-	-	-	-
192	-	-	-	-	-	-	-	(90)	-	(90)
193	921	28,377	27,883	8,231	(59)	(23,462)	(1,033)	11,021	4,230	(1,101)
194	-	-	136	-	-	-	-	-	-	-
195	-	-	25	-	-	13	36	-	-	49
196	-	-	910	-	-	-	-	-	-	-
197	-	78	152	-	-	-	-	-	-	-
198	-	-	734	-	-	-	-	-	-	-
199	11,331	65,818	207,985	68,667	68,469	105,538	66,228	68,946	63,616	441,363
200	80,920	75,215	935,933	75,142	84,441	85,100	87,982	76,883	6,318	415,645
201	130,228	(54,557)	1,444,938	106,876	83,392	(387,158)	2,286	4,280	623	(189,721)
202	-	-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	79,546	-	79,546
204	-	-	-	-	-	-	-	-	-	-
205	-	-	388	-	-	-	-	-	-	-
206	-	167	801	204	161	130	109	10	-	604
207	-	-	-	-	-	-	-	-	-	-
208	822	809	701	809	(0)	(2,909)	(384)	938	1,287	(278)
209	-	-	-	-	-	-	-	-	-	-
210	-	-	72	11	-	-	-	-	-	11
211	-	-	-	-	-	-	-	-	-	-
212	-	-	-	-	-	-	-	-	-	-
213	-	-	316	-	-	-	-	-	-	-
214	-	-	25	-	-	-	-	50	-	60
215	299	1,682	10,360	-	409	-	3,331	-	838	4,578
216	-	-	-	-	-	-	-	-	-	-
217	30	1,764	5,114	223	240	-	2,467	-	1,099	4,030
218	-	26	171	-	-	-	-	-	-	-
219	524	2,942	13,228	-	548	-	3,471	-	1,911	5,931
220	-	-	500	-	-	-	-	-	-	-
221	-	-	-	-	-	-	-	-	-	-
222	-	-	-	-	-	-	-	-	-	-
223	-	-	-	-	-	-	-	-	-	-
224	8,093	8,093	98,769	8,093	8,093	11,684	6,255	6,255	7,538	47,919
225	-	100	160	-	-	-	-	-	-	-
226	-	-	-	-	-	-	-	-	-	-
227	-	-	-	-	-	-	-	-	-	-
228	-	-	-	-	-	-	-	-	-	-
229	-	-	-	-	500	-	-	-	-	500
230	380	418	3,903	385	-	-	-	-	-	395
231	-	-	1,050	-	-	-	-	-	-	-

Line No.	Calendar			Six Months Ended						
	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
232	-	-	-	-	-	-	-	-	-	-
233	-	1,000	3,864	93	-	-	-	-	-	93
234	978	316	3,249	-	-	-	206	-	-	206
235	-	-	-	-	-	-	-	-	-	-
236	-	-	-	(3,804)	(7,881)	(11,712)	-	-	-	(23,496)
237	-	-	-	3,804	7,881	11,712	-	-	-	23,496
238	(18,910)	(4,436)	(126,212)	(4,731)	(25,368)	(6,326)	(4,898)	(26,383)	(5,683)	(73,386)
239	-	(68,000)	68,000	-	-	-	-	-	-	-
240	-	-	120	-	16	8	-	-	-	28
241	-	-	-	-	-	-	-	-	-	-
242	-	-	-	-	-	-	-	-	-	-
243	-	-	-	-	-	-	-	-	-	-
244	-	-	134	-	-	-	-	-	-	-
245	-	-	-	-	5	-	-	-	-	5
246	-	-	-	-	-	-	-	-	-	-
247	-	-	-	-	917	-	-	-	-	917
248	-	-	-	-	395	-	-	-	-	395
249	-	-	-	-	-	-	-	-	-	-
250	-	-	-	-	-	-	-	(12)	-	(12)
251	-	-	-	-	-	-	-	22	-	22
252	913	160	11,704	482	632	4,091	799	1,393	977	8,374
253	20,670	4,683	161,830	6,288	3,433	1,578	6,667	7,529	11,991	37,485
254	(1,468)	(1,426)	(18,133)	(1,748)	(1,454)	(1,454)	(1,853)	(1,618)	(1,655)	(9,583)
255	495	495	6,175	495	495	483	483	483	483	2,923
256	(6,684)	(59,747)	4,852	(5,066)	3,675	(5,627)	(3,034)	(6,639)	(19,804)	(37,493)
257	-	-	-	-	-	-	-	-	-	-
258	-	-	-	-	-	-	-	-	118	118
259	2,078	2,078	25,266	2,629	2,078	2,078	2,450	2,393	2,393	14,022
260	25,476	26,494	293,435	24,944	21,847	25,354	22,006	25,609	23,281	143,041
261	5	42	140	48	30	33	4	4	-	117
262	(13,851)	(2,021)	(30,595)	(297)	(955)	(354)	295	(309)	(2,562)	(4,182)
263	(3,681)	133	(75,878)	2,277	10,578	1,140	12,313	1,070	5,126	32,505
264	7,186	10,046	87,003	9,541	8,454	9,877	7,927	9,754	8,602	54,155
265	8,765	11,989	111,967	11,448	10,141	11,841	9,507	11,697	10,327	64,861
266	13,323	18,037	179,044	17,251	15,280	17,835	14,324	17,621	15,965	97,875
267	175	266	2,133	241	213	249	200	246	217	1,388
268	877	1,278	15,251	1,203	1,067	1,247	1,000	1,231	1,093	6,932
269	701	1,022	12,471	962	853	998	800	985	887	5,485
270	33,659	48,119	399,328	45,483	40,313	47,125	37,804	46,524	40,983	258,231
271	1,052	1,880	10,083	1,702	1,512	1,778	1,420	1,750	1,528	9,998
272	9,591	9,870	216,537	5,387	4,848	24,908	6,015	43,367	(2,218)	62,205
273	6,811	8,105	167,831	3,686	3,329	16,551	14,649	115,612	2,098	155,929
274	-	-	-	-	-	-	-	-	-	-
275	1,334	1,273	18,557	848	1,510	2,965	1,916	1,572	1,446	10,266
276	8,282	14,272	115,938	6,770	3,463	7,803	5,694	7,463	5,868	38,892
277	-	-	38	-	-	-	-	-	-	-
278	-	-	20	-	5	-	-	-	-	5
279	-	-	-	-	-	-	-	-	-	-
280	(9,436)	(9,771)	(188,844)	(3,886)	(3,598)	(17,583)	(7,008)	(84,732)	128	(116,776)
281	-	-	-	-	-	-	-	-	-	-
282	(251)	-	(316)	-	-	-	-	-	-	-
283	1	10	186	93	81	87	8	8	-	237
284	9	70	230	76	50	54	7	7	-	193
285	1	9	37	10	7	7	1	1	-	26
286	16	129	459	141	92	100	12	12	-	357
287	(22,787)	11,958	(76,484)	(2,980)	13,072	(18,833)	16,052	8,490	40,872	56,773
288	214	(1,138)	(27,201)	408	(121)	216	997	299	(1,802)	(83)
289	(1,391)	(1,330)	(16,791)	(649)	(433)	(780)	(1,009)	(298)	(1,023)	(4,330)
290	(52,355)	(45,218)	(282,818)	(42,631)	(36,402)	(43,448)	(36,518)	(43,805)	(38,356)	(242,157)
291	114,225	200,000	2,451,587	232,000	209,000	745,113	232,259	214,545	(177,487)	1,451,440
292	529	-	867	-	-	-	-	-	-	-
293	41	327	1,047	357	235	255	31	31	-	908
294	0	2	7	2	1	2	0	0	-	8
295	149	149	(3,918)	149	149	149	149	149	939	1,685
296	15,194	15,564	163,023	15,664	15,564	15,564	15,564	15,564	15,564	93,382
297	(83,535)	(115,000)	(1,399,139)	(133,000)	(118,000)	(429,329)	(133,526)	(123,226)	102,097	(834,963)
298	(667)	(952)	14,029	(359)	397	2,549	620	(186)	196	3,208
299	9	70	108	11	7	8	1	1	-	27
300	4	30	59	33	19	5	1	1	-	59
301	(984)	(1,001)	7,414	25,511	(950)	(1,408)	(673)	(702)	(609)	21,170
302	-	-	-	-	-	-	-	-	-	-
303	(6,954)	(6,974)	(68,352)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(6,974)	(41,843)
304	-	-	76,813	-	-	-	-	7,500	-	7,500
305	-	-	-	-	-	-	-	-	-	-
306	-	-	4,400	-	-	-	-	-	-	-
307	-	-	-	-	-	-	-	-	-	-
591,895	479,213	8,664,283	831,246	694,192	477,225	708,629	704,520	482,659	3,898,472	

<u>Line No.</u>	<u>NOV-16</u>	<u>DEC-16</u>	<u>Calendar 2016</u>	<u>JAN-17</u>	<u>FEB-17</u>	<u>MAR-17</u>	<u>APR-17</u>	<u>MAY-17</u>	<u>JUN-17</u>	<u>Six Months Ended June 2017</u>
	297,427	240,805	4,467,186	417,701	348,831	239,806	356,086	354,021	242,536	1,958,982

Atmos Energy Corporation
 Shared Services Expenses Allocated to Div 091
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16
78	9020	Customer accounts-Meter reading expenses	05414	Lodging	-	-	-	-	-	-	-	-
79	9020	Customer accounts-Meter reading expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	76
80	9020	Customer accounts-Meter reading expenses	05413	Transportation	-	-	-	-	-	-	-	-
81	9020	Customer accounts-Meter reading expenses	01000	Non-project Labor	-	-	-	-	-	-	-	-
82	9030	Customer accounts-Customer records and collections expenses	01008	Expense Labor Accrual	112,004	63,238	282,952	(814,154)	143,264	170,531	78,114	200,066
83	9030	Customer accounts-Customer records and collections expenses	04201	Software Maintenance	-	-	-	-	-	-	-	-
84	9030	Customer accounts-Customer records and collections expenses	06111	Contract Labor	-	-	-	-	-	-	-	-
85	9030	Customer accounts-Customer records and collections expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	12
86	9030	Customer accounts-Customer records and collections expenses	07590	Misc General Expense	-	-	-	65	-	-	-	-
87	9030	Customer accounts-Customer records and collections expenses	05412	Spousal & Dependent Travel	30	-	52	-	-	55	86	-
88	9030	Customer accounts-Customer records and collections expenses	05414	Lodging	1,781	3,207	2,289	1,624	1,693	6,867	-	1,902
89	9030	Customer accounts-Customer records and collections expenses	07489	Misc Employee Welfare Exp	24	51	1,078	190	124	36	-	4,461
90	9030	Customer accounts-Customer records and collections expenses	05391	WAN/LAN/Internet Service	-	-	-	-	-	-	-	-
91	9030	Customer accounts-Customer records and collections expenses	05411	Meals and Entertainment	3,418	3,018	2,329	4,651	2,930	3,800	2,647	6,428
92	9030	Customer accounts-Customer records and collections expenses	05010	Office Supplies	333	1,468	605	871	310	160	10	398
93	9030	Customer accounts-Customer records and collections expenses	05413	Transportation	7,732	8,302	3,532	3,918	3,442	4,126	348	8,874
94	9030	Customer accounts-Customer records and collections expenses	01000	Non-project Labor	1,884,289	1,827,677	1,840,476	2,845,088	1,764,128	1,751,057	1,772,179	1,680,240
95	9030	Customer accounts-Customer records and collections expenses	02005	Non-inventory Supplies	28	-	-	-	-	-	-	-
96	9030	Customer accounts-Customer records and collections expenses	05421	Training	-	-	-	-	295	295	-	-
97	9030	Customer accounts-Customer records and collections expenses	05424	Books & Manuals	-	-	54	-	-	-	-	-
98	9030	Customer accounts-Customer records and collections expenses	05420	Employee Development	6,109	1,315	-	-	1,972	2,775	500	655
99	9030	Customer accounts-Customer records and collections expenses	05419	Misc Employee Expense	-	85	63	-	-	-	-	-
100	9030	Customer accounts-Customer records and collections expenses	04590	Utilities	7,295	6,809	6,971	6,971	8,947	8,829	10,222	10,139
101	9030	Customer accounts-Customer records and collections expenses	05377	Cell phone equipment and accessories	-	31	118	-	-	-	-	-
102	9030	Customer accounts-Customer records and collections expenses	05415	Membership Fees	-	-	-	174	-	-	-	154
103	9030	Customer accounts-Customer records and collections expenses	04130	Bank Service Charge	43,821	3,998	6,269	55,358	5,568	6,070	48,288	5,819
104	9030	Customer accounts-Customer records and collections expenses	07443	Uniforms	-	-	-	-	-	-	-	-
105	9030	Customer accounts-Customer records and collections expenses	04021	Promo Other, Misc	-	-	-	-	-	-	-	-
106	9030	Customer accounts-Customer records and collections expenses	05416	Club Dues - Nondeductible	-	90	-	-	-	-	-	-
107	9030	Customer accounts-Customer records and collections expenses	05312	Long Distance	-	-	-	-	-	-	-	-
108	9030	Customer accounts-Customer records and collections expenses	02006	Purchasing Card Charges	-	-	-	-	-	-	-	-
109	9040	Customer accounts-Uncollectible accounts	08927	Cust Uncol Acct-Write Off	-	-	-	-	-	-	-	-
110	9100	Customer service-Miscellaneous customer service	08111	Contract Labor	-	-	-	-	-	-	-	-
111	9100	Customer service-Miscellaneous customer service	05414	Lodging	-	-	-	-	-	-	-	-
112	9100	Customer service-Miscellaneous customer service	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
113	9100	Customer service-Miscellaneous customer service	05010	Office Supplies	-	-	-	-	-	-	-	-
114	9100	Customer service-Miscellaneous customer service	05413	Transportation	-	-	-	-	-	-	-	-
115	9100	Customer service-Miscellaneous customer service	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-
116	9120	Sales-Demonstrating and selling expenses	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
117	9120	Sales-Demonstrating and selling expenses	05411	Meals and Entertainment	-	-	-	-	-	-	-	849
118	9120	Sales-Demonstrating and selling expenses	05010	Office Supplies	-	-	-	-	-	-	-	-
119	9120	Sales-Demonstrating and selling expenses	04046	Customer Relations & Assist	-	-	-	-	-	-	-	578
120	9120	Sales-Demonstrating and selling expenses	04141	Web Site	-	-	-	-	-	-	-	-
121	9120	Sales-Demonstrating and selling expenses	04021	Promo Other, Misc	-	600	40	376	-	-	-	-
122	9120	Sales-Demonstrating and selling expenses	04122	Annual Report Design, Printing & Dist.	-	-	-	-	-	-	-	-
123	9120	Sales-Demonstrating and selling expenses	04040	Community Rel&Trade Shows	2,500	-	-	-	-	-	-	-
124	9120	Sales-Demonstrating and selling expenses	04044	Advertising	-	-	-	-	-	-	790	-
125	9200	A&G-Administrative & general salaries	01008	Expense Labor Accrual	186,868	130,875	475,715	(1,458,447)	347,886	354,847	182,931	430,852
126	9200	A&G-Administrative & general salaries	01002	Capital Labor Contra	(116,688)	(166,672)	(212,816)	(311,787)	(221,392)	(188,517)	(120,621)	(207,288)
127	9200	A&G-Administrative & general salaries	01012	Capital Labor Transfer Out	(95,931)	(141,842)	(191,126)	(253,794)	(182,137)	(148,397)	(106,919)	(155,663)
128	9200	A&G-Administrative & general salaries	01011	Capital Labor Transfer In	93,927	138,759	190,597	253,292	182,137	147,292	102,212	152,525
129	9200	A&G-Administrative & general salaries	04863	A&G Overhead Clearing	(3,131,812)	(4,379,802)	(4,425,085)	(4,345,719)	(4,211,790)	(6,654,862)	(4,518,127)	(5,848,780)
130	9200	A&G-Administrative & general salaries	06111	Contract Labor	-	-	-	-	-	2,165	-	11,987
131	9200	A&G-Administrative & general salaries	03004	Vehicle Expense	-	-	-	-	-	-	-	-
132	9200	A&G-Administrative & general salaries	05414	Lodging	-	337	-	-	-	-	-	-
133	9200	A&G-Administrative & general salaries	05411	Meals and Entertainment	-	9	-	-	-	-	-	-
134	9200	A&G-Administrative & general salaries	05413	Transportation	-	603	-	-	-	-	-	-
135	9200	A&G-Administrative & general salaries	01014	Expense Labor Transfer Out	-	-	(160)	-	-	-	-	-
136	9200	A&G-Administrative & general salaries	01000	Non-project Labor	3,378,571	3,309,028	3,278,823	5,024,578	3,388,558	3,435,210	3,627,152	3,514,263
137	9200	A&G-Administrative & general salaries	01001	Capital Labor	118,892	170,755	213,345	312,226	221,362	189,622	127,228	210,305
138	9200	A&G-Administrative & general salaries	01008	O&M Project Labor and Contra	-	160	-	-	-	-	-	-
139	9200	A&G-Administrative & general salaries	05420	Employee Development	-	-	1,350	1,350	-	-	-	-
140	9200	A&G-Administrative & general salaries	04590	Utilities	-	-	-	-	-	-	-	-
141	9200	A&G-Administrative & general salaries	05427	Technical (Job Skills) Training	-	-	-	-	-	-	-	-
142	9200	A&G-Administrative & general salaries	01010	PTO Accrual	-	-	9,102	-	-	(48,376)	-	-
143	9210	A&G-Office supplies & expense	04201	Software Maintenance	1,221,187	1,231,712	1,302,191	909,794	1,587,985	1,250,690	1,262,203	1,271,853
144	9210	A&G-Office supplies & expense	07510	Association Dues	-	3,000	305	1,076	165	-	60	-
145	9210	A&G-Office supplies & expense	08111	Contract Labor	408,391	400,163	377,880	482,585	603,641	774,628	618,416	752,912
146	9210	A&G-Office supplies & expense	04581	Building Lease/Rents	2,176	2,360	2,175	2,175	2,175	2,398	-	-
147	9210	A&G-Office supplies & expense	05111	Postage/Delivery Services	9,781	17,101	13,221	17,039	16,021	10,238	10,067	20,749
148	9210	A&G-Office supplies & expense	04302	Heavy Equipment	-	-	8,552	-	-	1,688	-	-
149	9210	A&G-Office supplies & expense	05384	Cellular, radio, pager charges	26,263	30,803	29,072	30,373	29,895	25,714	29,861	29,923
150	9210	A&G-Office supplies & expense	04582	Building Maintenance	62,832	55,589	67,108	55,198	103,198	76,249	48,400	68,986
151	9210	A&G-Office supplies & expense	03004	Vehicle Expense	45	370	352	598	538	538	1,045	472
152	9210	A&G-Office supplies & expense	07590	Misc General Expense	(467)	(6,026)	(101,261)	(5,358)	-	4,514	990	855
153	9210	A&G-Office supplies & expense	05412	Spousal & Dependent Travel	2,632	347	1,109	58	1,040	672	5,844	1,619
154	9210	A&G-Office supplies & expense	05414	Lodging	16,741	32,060	28,087	33,849	42,312	42,478	22,005	37,324

Atmos Energy Corporation
 Shared Services Expenses Allocated to Div 091
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16
155	9210	A&G-Office supplies & expense	07499	Misc Employee Welfare Exp	5,259	31,176	20,795	26,052	8,383	42,198	29,592	29,287
156	9210	A&G-Office supplies & expense	05331	WAN/LAN/Internet Service	87,384	86,592	52,412	81,478	82,254	80,756	81,621	81,641
157	9210	A&G-Office supplies & expense	07421	Service Awards	-	-	-	-	-	-	-	-
158	9210	A&G-Office supplies & expense	05310	Monthly Lines and service	50,967	24,633	67,442	25,449	39,613	36,629	37,300	21,851
159	9210	A&G-Office supplies & expense	05376	Cell service for data uses	2,573	4,456	2,201	2,063	1,843	2,042	2,269	2,186
160	9210	A&G-Office supplies & expense	05411	Meals and Entertainment	55,172	46,748	63,292	74,857	71,449	71,535	95,847	44,447
161	9210	A&G-Office supplies & expense	05010	Office Supplies	35,043	36,422	39,038	41,228	37,629	30,380	28,882	30,605
162	9210	A&G-Office supplies & expense	04212	IT Equipment	104,492	101,189	100,678	103,446	106,011	107,653	105,072	106,402
163	9210	A&G-Office supplies & expense	05419	Transportation	34,970	39,489	45,594	52,945	53,758	38,860	29,082	59,611
164	9210	A&G-Office supplies & expense	04046	Customer Relations & Assist	6,249	21,141	4,976	3,658	-	6,407	1,496	9,115
165	9210	A&G-Office supplies & expense	05423	Work Environment Training	-	-	-	-	-	-	-	1,896
166	9210	A&G-Office supplies & expense	01014	Expense Labor Transfer Out	-	-	-	-	-	-	-	-
167	9210	A&G-Office supplies & expense	01013	Expense Labor Transfer In	-	-	-	-	-	-	-	-
168	9210	A&G-Office supplies & expense	02005	Non-Inventory Supplies	4,228	14,053	11,915	23,421	25,101	47,321	11,408	37,303
169	9210	A&G-Office supplies & expense	05421	Training	10,139	5,308	8,502	3,118	18,494	10,602	4,079	22,167
170	9210	A&G-Office supplies & expense	04120	NewsWire/Blast Fax/Email List	-	-	-	820	-	17,989	-	367
171	9210	A&G-Office supplies & expense	05424	Books & Manuals	15,903	45,038	15,790	21,316	16,898	36,300	12,354	8,018
172	9210	A&G-Office supplies & expense	01006	O&M Project Labor and Contra	-	-	-	-	-	-	-	-
173	9210	A&G-Office supplies & expense	05420	Employee Development	16,303	974	32,874	20,784	64,238	48,457	97,771	12,887
174	9210	A&G-Office supplies & expense	05419	Misc Employee Expense	5,087	8,622	14,976	(12,012)	4,929	387	6,134	22,325
175	9210	A&G-Office supplies & expense	04590	Utilities	18,901	11,424	12,850	12,331	12,300	10,563	14,405	20,649
176	9210	A&G-Office supplies & expense	05377	Cell phone equipment and accessories	5,477	3,529	1,253	2,887	1,925	5,295	1,562	2,236
177	9210	A&G-Office supplies & expense	06121	Legal	-	-	-	-	-	-	-	-
178	9210	A&G-Office supplies & expense	04018	Safety	-	-	-	-	-	-	-	-
179	9210	A&G-Office supplies & expense	04301	Equipment Lease	-	-	-	-	-	-	-	-
180	9210	A&G-Office supplies & expense	07447	Education Assistance Program	-	-	-	-	-	-	-	-
181	9210	A&G-Office supplies & expense	09195	Use only for HR exp default ***Formerly:UCG Beg Bal***	-	-	-	-	-	-	-	-
182	9210	A&G-Office supplies & expense	04141	Web Site	959	2,827	-	959	446	4,675	15,968	187
183	9210	A&G-Office supplies & expense	04125	Proxy Solicitation Exp	120	-	-	-	-	-	-	-
184	9210	A&G-Office supplies & expense	05415	Membership Fees	38,639	2,952	12,427	31,495	7,174	(4,138)	31,734	18,431
185	9210	A&G-Office supplies & expense	04130	Bank Service Charge	-	-	-	-	49	(497)	-	-
186	9210	A&G-Office supplies & expense	05425	Regulatory Compliance Training	-	-	-	-	-	-	-	-
187	9210	A&G-Office supplies & expense	07443	Uniforms	180	235	-	384	-	98	-	119
188	9210	A&G-Office supplies & expense	04070	Insurance-Other	-	-	-	-	-	121	-	71
189	9210	A&G-Office supplies & expense	04146	Public Relations	157	812	720	604	-	379	2,007	163
190	9210	A&G-Office supplies & expense	04112	Board Meeting Expenses	-	-	-	-	-	-	-	-
191	9210	A&G-Office supplies & expense	04140	Analyst Activities	-	-	895	-	471	-	-	-
192	9210	A&G-Office supplies & expense	08112	Collection Fees	-	-	-	-	-	-	-	-
193	9210	A&G-Office supplies & expense	04002	Required By Law, Safety	-	-	-	-	-	-	-	-
194	9210	A&G-Office supplies & expense	05316	Telecom Maintenance & Repair	3,902	46,832	47,383	47,434	48,216	32,630	33,637	43,847
195	9210	A&G-Office supplies & expense	05116	Bill Print Fees	42,592	25,514	-	-	-	-	-	-
196	9210	A&G-Office supplies & expense	02001	Inventory Materials	6,179	37,783	86,054	14,626	11,905	5,264	9,816	8,726
197	9210	A&G-Office supplies & expense	04065	Offsite Storage	4,234	4,173	4,203	4,243	-	8,353	4,301	4,353
198	9210	A&G-Office supplies & expense	09911	Reimbursements	-	-	-	-	-	-	-	-
199	9210	A&G-Office supplies & expense	05427	Technical (Job Skills) Training	24,539	4,563	371	2,287	4,770	3,280	1,125	3,759
200	9210	A&G-Office supplies & expense	04021	Promo Other, Misc	279	23,909	-	60	100	206	-	2,611
201	9210	A&G-Office supplies & expense	07495	Employee Broadcast and Publication	12,781	9,189	48,056	21,136	1,037	76,378	30,139	2,818
202	9210	A&G-Office supplies & expense	05416	Club Dues - Noneductible	-	-	-	-	-	-	-	20
203	9210	A&G-Office supplies & expense	04122	Annual Report Design, Printing & Dist.	198,770	-	-	-	-	14,073	-	-
204	9210	A&G-Office supplies & expense	05426	Safety Training	93,217	22,709	23,209	15,131	22,136	21,349	30,282	19,302
205	9210	A&G-Office supplies & expense	05312	Long Distance	(493)	(610)	13,448	2,806	2,412	1,861	2,181	1,003
206	9210	A&G-Office supplies & expense	04592	Misc Rents	-	-	-	-	-	-	-	-
207	9210	A&G-Office supplies & expense	04040	Community Rel&Trade Shows	1,326	2,168	300	1,801	10,142	1,152	5,822	2,981
208	9210	A&G-Office supplies & expense	05428	Computer Skills & Systems Training	1,238	-	2,444	-	-	-	-	-
209	9210	A&G-Office supplies & expense	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-
210	9210	A&G-Office supplies & expense	05390	Audio Conference	1,009	1,009	1,449	1,258	1,281	1,353	1,261	1,281
211	9210	A&G-Office supplies & expense	04044	Advertising	4,812	-	1,796	-	10,140	5,899	-	18,882
212	9210	A&G-Office supplies & expense	07499	SERP Capitalized	-	-	-	-	-	-	-	-
213	9210	A&G-Office supplies & expense	05418	Settlement	-	-	-	-	-	-	-	-
214	9210	A&G-Office supplies & expense	05417	Club Dues - Deductible	-	-	2,500	-	35	5,066	255	119
215	9210	A&G-Office supplies & expense	05314	Toll Free Long Distance	8,631	9,546	10,551	9,198	7,701	8,524	8,465	7,757
216	9210	A&G-Office supplies & expense	02006	Purchasing Card Charges	-	-	-	520	-	-	(4,432)	-
217	9210	A&G-Office supplies & expense	05430	Gas Supplies Services	-	-	-	-	6,386	20,985	11,690	-
218	9210	A&G-Office supplies & expense	07620	Donations	260	-	-	-	-	-	-	-
219	9210	A&G-Office supplies & expense	01200	Other Benefits Load	-	-	-	-	-	-	-	-
220	9210	A&G-Office supplies & expense	04041	Gas Light Relight Program	-	-	-	-	-	-	-	-
221	9230	A&G-Outside services employed	04201	Software Maintenance	-	463	-	-	-	-	-	50,879
222	9230	A&G-Outside services employed	06111	Contract Labor	543,416	680,370	555,197	615,767	716,289	1,004,698	726,001	842,268
223	9230	A&G-Outside services employed	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
224	9230	A&G-Outside services employed	05414	Lodging	-	-	-	-	-	-	-	-
225	9230	A&G-Outside services employed	07421	Service Awards	-	-	-	-	-	-	-	-
226	9230	A&G-Outside services employed	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
227	9230	A&G-Outside services employed	04212	IT Equipment	-	-	-	-	-	-	-	-
228	9230	A&G-Outside services employed	05413	Transportation	-	-	-	-	-	-	-	6,678
229	9230	A&G-Outside services employed	05421	Training	-	-	-	-	-	-	-	-
230	9230	A&G-Outside services employed	05424	Books & Manuals	-	-	-	-	-	18,994	-	-
231	9230	A&G-Outside services employed	05420	Employee Development	21,000	-	-	-	-	-	-	-

Atmos Energy Corporation
 Shared Services Expenses Allocated to Div 081
 For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16
232	9230	A&G-Outside services employed	06121	Legal	57,383	13,746	3,341	11,632	4,358	347	293	8,471
233	9230	A&G-Outside services employed	05427	Technical (Job Skills) Training	5,188	27,606	-	2,289	1,984	-	-	-
234	9230	A&G-Outside services employed	05428	Safety Training	-	-	-	-	-	-	-	-
235	9230	A&G-Outside services employed	04145	Printing/Slides/Graphics	-	-	-	-	-	-	-	-
236	9230	A&G-Outside services employed	05430	Gas Supplies Services	-	-	-	-	-	43,300	-	-
237	9240	A&G-Property Insurance	04201	Software Maintenance	-	-	-	-	-	-	-	-
238	9240	A&G-Property Insurance	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
239	9240	A&G-Property Insurance	04059	Bluflame Property Insurance	24,009	24,009	23,149	23,149	23,149	23,149	23,149	23,149
240	9250	A&G-Injuries & damages	01208	Workers Comp Benefits Variance	121,940	20,157	(748)	7,105	48,709	3,037	7,803	2,279
241	9250	A&G-Injuries & damages	04070	Insurance-Other	6,609	24,895	6,521	6,515	6,509	6,509	7,815	26,189
242	9250	A&G-Injuries & damages	01221	Workers Comp Benefits Load	29,841	28,652	31,484	29,782	30,196	30,469	29,128	29,885
243	9250	A&G-Injuries & damages	07115	Insurance Reserve	-	-	450,000	-	-	-	-	-
244	9250	A&G-Injuries & damages	01293	Workers Comp Benefits Projects	-	-	-	-	-	-	-	-
245	9250	A&G-Injuries & damages	07121	Insurance - Public Liability	1,475,484	1,475,484	1,475,484	1,381,830	1,475,484	1,474,919	1,475,618	1,475,618
246	9250	A&G-Injuries & damages	07119	Insurance - D&O	144,283	144,263	144,283	144,283	144,283	144,263	143,942	143,942
247	9250	A&G-Injuries & damages	05418	Settlement	-	-	-	-	-	-	-	-
248	9260	A&G-Employee pensions and benefits	01267	Life Benefits Variance	(16,183)	4,491	744	(35,732)	2,916	2,834	4,844	(35,367)
249	9260	A&G-Employee pensions and benefits	01206	Pension Benefits Variance	(3,167)	(15,656)	(69,809)	1,796	(31,512)	(28,425)	(10,547)	(31,124)
250	9260	A&G-Employee pensions and benefits	01267	ESOP Benefits Load	208,886	200,841	220,386	208,473	211,372	213,282	203,894	208,184
251	9260	A&G-Employee pensions and benefits	01203	OPEB Benefits Load	232,759	223,794	245,573	232,299	235,529	237,657	232,196	233,102
252	9260	A&G-Employee pensions and benefits	01202	Pension Benefits Load	441,645	424,636	465,959	440,772	446,901	450,938	431,090	442,296
253	9260	A&G-Employee pensions and benefits	01260	HSA Benefits Load	5,958	5,738	6,297	5,956	6,039	6,094	5,826	5,977
254	9260	A&G-Employee pensions and benefits	01269	LTD Benefits Load	47,746	45,607	50,374	47,651	48,314	48,750	46,604	47,816
255	9260	A&G-Employee pensions and benefits	01268	Life Benefits Load	29,841	28,692	31,484	29,782	30,196	30,469	29,128	29,885
256	9260	A&G-Employee pensions and benefits	01261	Medical Benefits Load	1,050,399	1,009,944	1,108,227	1,046,923	1,062,900	1,072,502	1,026,285	1,051,947
257	9260	A&G-Employee pensions and benefits	01263	RSP FACC Benefits Load	47,746	45,607	50,374	47,651	48,314	48,750	46,604	47,816
258	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	302,205	288,713	309,625	298,859	1,344,800	427,111	1,550,594	81,439
259	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	114,788	107,379	114,788	139,020	3,049,417	122,029	403,856	-
260	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	12,888	12,069	12,888	12,473	12,888	12,473	38,249	-
261	9260	A&G-Employee pensions and benefits	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
262	9260	A&G-Employee pensions and benefits	07590	Misc General Expense	-	-	-	-	-	-	-	-
263	9260	A&G-Employee pensions and benefits	05412	Spousal & Dependent Travel	-	-	-	-	-	-	-	-
264	9260	A&G-Employee pensions and benefits	07459	Misc Employee Welfare Exp	3,115	4,138	5,086	3,170	5,264	2,696	2,924	2,976
265	9260	A&G-Employee pensions and benefits	07421	Service Awards	3,275	12,705	8,449	10,813	6,527	16,916	14,539	25,730
266	9260	A&G-Employee pensions and benefits	05010	Office Supplies	-	-	-	-	-	-	-	86
267	9260	A&G-Employee pensions and benefits	05418	Transportation	-	-	29	-	-	-	-	-
268	9260	A&G-Employee pensions and benefits	01292	OPEB Benefits Projects	-	-	-	-	-	-	-	-
269	9260	A&G-Employee pensions and benefits	01259	ESOP Benefits Projects	-	-	-	-	-	-	-	-
270	9260	A&G-Employee pensions and benefits	01271	LTD Benefits Projects	-	-	-	-	-	-	-	-
271	9260	A&G-Employee pensions and benefits	01261	Pension Benefits Projects	-	-	-	-	-	-	-	-
272	9260	A&G-Employee pensions and benefits	07488	COLI Loan Interest	88,029	88,029	88,029	30,623	84,420	86,143	128,460	24,198
273	9260	A&G-Employee pensions and benefits	01252	Medical Benefits Variance	167,040	(81,690)	(87,923)	(306,398)	115,212	(45,048)	(10,394)	(10,235)
274	9260	A&G-Employee pensions and benefits	01270	LTD Benefits Variance	(38,261)	1,479	(4,332)	(56,106)	(1,038)	(1,213)	1,881	(59,908)
275	9260	A&G-Employee pensions and benefits	07447	Education Assistance Program	22,549	9,631	16,588	5,701	53,367	22,790	8,447	24,028
276	9260	A&G-Employee pensions and benefits	01258	ESOP Benefits Variance	77,024	7,384	736	56,478	7,892	9,040	10,169	45,108
277	9260	A&G-Employee pensions and benefits	01207	OPEB Benefits Variance	3,596	7,727	(21,352)	(1,024)	(4,443)	(4,816)	11,174	5,319
278	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	1,309,000	1,075,000	857,000	835,000	770,000	760,000	2,800,165	316,206
279	9260	A&G-Employee pensions and benefits	07443	Uniforms	-	-	-	-	-	-	-	-
280	9260	A&G-Employee pensions and benefits	01253	Medical Benefits Projects	-	-	-	-	-	-	-	-
281	9260	A&G-Employee pensions and benefits	01262	HSA Benefits Projects	-	-	-	-	-	-	-	-
282	9260	A&G-Employee pensions and benefits	07487	COLI CSV & Premiums	(32,942)	(32,942)	(32,942)	(13,593)	(289,291)	(17,103)	(17,103)	(76,130)
283	9260	A&G-Employee pensions and benefits	07489	NQ Retirement Cost	701,652	711,172	694,467	710,486	700,427	696,384	697,770	696,384
284	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	-	-	-	-	-	-	-	-
285	9260	A&G-Employee pensions and benefits	01264	RSP FACC Benefits Variance	(22,474)	8,692	2,925	38,280	10,232	11,244	14,163	10,376
286	9260	A&G-Employee pensions and benefits	01265	RSP FACC Benefits Projects	-	-	-	-	-	-	-	-
287	9260	A&G-Employee pensions and benefits	01289	Life Benefits Projects	-	-	-	-	-	-	-	-
288	9260	A&G-Employee pensions and benefits	01261	HSA Benefits Variance	44,621	(5,479)	(8,893)	(4,247)	(5,619)	(8,076)	(5,626)	(5,691)
289	9260	A&G-Employee pensions and benefits	04040	Community Rel&Trade Shows	-	-	-	-	-	-	-	-
290	9260	A&G-Employee pensions and benefits	07488	Rabbi Trust Gain/Loss	(573,201)	(117,363)	(52,690)	(88,213)	(11,809)	(101,826)	(156,003)	(17,382)
291	9260	A&G-Employee pensions and benefits	07453	Exec Compensation-Other	-	-	-	-	-	-	-	-
292	9280	A&G-Regulatory commission expenses	06111	Contract Labor	27	27	27	27	49	-	54	49
293	9301	A&G-General advertising expense	06111	Contract Labor	-	-	-	-	-	-	-	-
294	9301	A&G-General advertising expense	05413	Transportation	-	-	-	-	-	-	-	-
295	9301	A&G-General advertising expense	04127	Tr & Reg of Bonds/Debt Fee	-	-	-	-	-	-	-	-
296	9302	Miscellaneous general expenses	04201	Software Maintenance	9,048	24,475	21,587	12,287	25,514	2,952	12,346	26,328
297	9302	Miscellaneous general expenses	07510	Association Dues	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450
298	9302	Miscellaneous general expenses	06111	Contract Labor	11,104	4,835	9,137	3,174	6,080	4,307	32,893	6,194
299	9302	Miscellaneous general expenses	05111	Postage/Delivery Services	51	47	51	-	38	247	47	51
300	9302	Miscellaneous general expenses	05364	Cellular, radio, pager charges	-	-	-	-	-	-	-	-
301	9302	Miscellaneous general expenses	07590	Miso General Expense	88,362	-	-	-	-	18	128	-
302	9302	Miscellaneous general expenses	08412	Spousal & Dependent Travel	-	-	-	-	-	-	743	-
303	9302	Miscellaneous general expenses	05414	Lodging	-	167	2,434	2,272	676	146	1,171	-
304	9302	Miscellaneous general expenses	07499	Misc Employee Welfare Exp	-	243	-	76	-	-	-	-
305	9302	Miscellaneous general expenses	05411	Meals and Entertainment	224	3,350	522	935	298	912	284	328
306	9302	Miscellaneous general expenses	05010	Office Supplies	-	-	-	-	-	408	-	-
307	9302	Miscellaneous general expenses	05413	Transportation	87	1,039	2,917	2,820	1,324	1,947	2,562	41
308	9302	Miscellaneous general expenses	02005	Non-Inventory Supplies	378	31	-	-	-	-	-	-

Almos Energy Corporation
Shared Services Expenses Allocated to Div 091
For Calendar 2016 and Six Months Ended June 2017

Line No.	Account	Account Description	Sub Account	Sub Account Description	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-16	AUG-16
309	9302	Miscellaneous general expenses	05421	Training	-	1,895	-	-	1,270	-	-	-
310	9302	Miscellaneous general expenses	04120	Newswire/Blast Fax/Mail List	284	1,648	367	284	1,945	-	568	2,312
311	9302	Miscellaneous general expenses	05424	Books & Manuals	191	-	-	3,452	1,438	588	6,412	1,493
312	9302	Miscellaneous general expenses	05420	Employee Development	-	-	-	-	175	177	-	-
313	9302	Miscellaneous general expenses	05419	Misc Employee Expense	-	5,218	-	-	-	-	-	-
314	9302	Miscellaneous general expenses	06121	Legal	-	2,944	4,011	1,092	-	587	(11)	119
315	9302	Miscellaneous general expenses	04141	Web Site	-	625	708	666	666	666	625	1,333
318	9302	Miscellaneous general expenses	04125	Proxy Solicitation Exp	203,703	42,918	4,260	26,592	810	-	1,620	810
317	9302	Miscellaneous general expenses	05415	Membership Fees	795	-	708	250	1,840	2,065	135	23,452
318	9302	Miscellaneous general expenses	04112	Board Meeting Expenses	-	676	354	29	-	-	-	548
319	9302	Miscellaneous general expenses	04140	Analyst Activities	9,076	-	2,725	3,650	-	2,280	3,950	1,741
320	9302	Miscellaneous general expenses	04111	Director's Fees	235,516	-	4,167	281,751	-	-	48,837	-
321	9302	Miscellaneous general expenses	05312	Long Distance	-	-	15	-	-	-	-	-
322	9302	Miscellaneous general expenses	04040	Community Rel&Trade Shows	1,895	(1,895)	-	-	-	-	-	-
323	9302	Miscellaneous general expenses	04135	Reimbursement of Fraud Payments	-	-	-	-	-	-	-	-
324	9302	Miscellaneous general expenses	04145	Printing/Slides/Graphics	-	-	541	-	373	-	500	-
325	9302	Miscellaneous general expenses	04127	Tr & Reg of Bonds/Debt Fee	195,000	87,725	(146,250)	62,083	78,638	22,083	39,192	62,913
326	9302	Miscellaneous general expenses	04129	NYSE Fees & Exps	66	119,699	72	10,072	72	72	111	111
327	9302	Miscellaneous general expenses	05417	Club Dues - Deductible	-	-	-	-	-	-	-	210
328	9302	Miscellaneous general expenses	04126	Transfer Agent Administration	14,843	13,524	13,412	6,519	6,430	6,780	11,083	4,606
329	9302	Miscellaneous general expenses	04113	Directors Retirement Expenses	-	-	2,492,654	-	-	150,263	-	-
330	9302	Miscellaneous general expenses	04121	Inv Relations/Bnkg Inst	-	-	-	-	60,389	-	-	(2,695)
331	9310	A&G-Rents	04201	Software Maintenance	1,925	1,577	1,181	1,975	1,673	1,975	2,005	1,976
332	9310	A&G-Rents	06111	Contract Labor	6,825	11,809	43,998	13,281	13,735	5,706	6,372	7,266
333	9310	A&G-Rents	04581	Building Lease/Rents	900,583	511,599	510,248	521,298	507,361	534,772	507,236	522,190
334	9310	A&G-Rents	05111	Postage/Delivery Services	-	-	-	-	-	-	-	-
335	9310	A&G-Rents	04582	Building Maintenance	28,042	44,493	26,829	84,920	48,369	23,130	56,495	56,785
336	9310	A&G-Rents	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
337	9310	A&G-Rents	05010	Office Supplies	46	23	2	27	-	20	18	21
338	9310	A&G-Rents	02005	Non-Inventory Supplies	-	-	-	-	-	-	-	-
339	9310	A&G-Rents	04580	Utilities	18,377	17,242	4,124	28,591	18,186	16,502	16,969	21,567
340	9310	A&G-Rents	05416	Membership Fees	-	-	-	-	-	-	-	-
341	9310	A&G-Rents	04582	Misc Rents	-	-	-	-	-	-	-	-
342	9320	A&G-Maintenance of general plant	04201	Software Maintenance	11,049	(8,021)	1,006	5,368	3,380	1,464	3,368	13,340
343	9320	A&G-Maintenance of general plant	06111	Contract Labor	-	10,825	-	-	4,291	-	-	679
344	9320	A&G-Maintenance of general plant	04582	Building Maintenance	1,715	1,646	1,400	3,245	1,714	2,095	12,712	490
345	9320	A&G-Maintenance of general plant	05411	Meals and Entertainment	-	-	-	-	-	-	-	-
346	9320	A&G-Maintenance of general plant	05010	Office Supplies	-	-	-	-	-	-	-	-
347	9320	A&G-Maintenance of general plant	04212	IT Equipment	866	4,362	1,662	2,328	953	333	1,762	1,327
348	9320	A&G-Maintenance of general plant	05413	Transportation	-	-	-	-	-	-	-	-
349	9320	A&G-Maintenance of general plant	04065	Offsite Storage	-	-	-	-	-	-	-	-
Shared Services Expenses					16,016	16,905	16,256	16,217	18,747	20,599	16,495	15,475
Shared Services Costs Allocated to Div091 Based on Customer Count Allocation Factor					504,199	484,213	526,512	457,721	527,166	488,541	409,800	427,380
Shared Services Costs Allocated to Div091 Based on Composite Allocation Factor					848,620	722,117	842,266	718,136	1,192,153	686,064	1,204,903	659,581
Shared Services Costs Allocated to Div091 then Allocated to KY based on Customer Count Allocation Factor					1,453,019	1,206,330	1,471,808	1,173,856	1,719,319	1,075,634	1,614,803	1,085,941
Shared Services Costs Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					263,444	253,001	278,670	239,159	275,444	255,765	214,016	223,295
Shared Services Costs Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					495,474	377,089	492,067	373,966	622,542	308,058	629,200	343,511
Shared Services Costs Allocated to Div091 then Allocated to KY based on Composite Allocation Factor					758,918	630,091	768,737	613,125	897,987	563,843	843,216	567,207

Line No.	Calendar					Six Months Ended						
	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
1	-	-	-	-	-	-	1,600	-	-	-	-	1,600
2	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-
5	(2,285)	(471)	-	-	(50,211)	-	-	-	-	-	-	-
6	2,285	471	-	-	50,211	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-
10	483	-	-	-	483	-	-	-	-	-	-	-
11	-	-	-	(48)	(1,499)	-	-	-	-	-	-	-
12	-	-	-	45	1,499	-	-	-	-	-	-	-
13	-	-	-	-	(14)	-	-	-	-	-	153	153
14	(1,636)	-	-	-	(114,432)	-	(788)	(1,747)	(4,004)	(17)	(1,283)	(7,819)
15	1,636	-	-	-	114,432	-	788	1,747	4,004	17	1,283	7,819
16	-	-	-	-	-	-	-	-	-	-	-	-
17	561	-	-	-	1,581	-	-	-	-	-	-	-
18	-	-	-	-	-	125	-	-	-	-	-	125
19	172	169	173	165	2,051	156	160	156	156	156	156	940
20	298	11	-	-	409	-	-	-	-	-	-	-
21	-	-	-	42	42	-	-	-	-	-	-	-
22	-	-	-	-	214	-	205	-	-	-	-	205
23	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	267	-	-	-	-	307	-	307
25	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-
28	(9,628)	333	27	-	361	-	-	-	-	-	-	-
29	-	111	-	-	791	32	-	32	(17)	84	562	693
30	6,345	6,073	5,177	2,162	75,446	3,116	1,427	2,620	3,535	2,307	8,460	21,485
31	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-
33	5,699	6,558	5,606	6,507	50,236	675	(8,197)	2,559	2,445	(544)	3,480	418
34	148	156	152	152	1,539	152	152	120	120	120	120	786
35	92	-	-	-	92	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	4	-	-	4
37	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	-	618	618	90	7	-	-	-	-	97
40	-	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	54	-	-	-	-	-	-	-
42	(3,840)	-	-	-	(3,840)	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-
45	41	-	-	-	41	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	248	-	-	-	248
51	(143,284)	20,811	35,529	10,413	(22,354)	28,835	(943)	(104,340)	915	44,165	26,342	(5,026)
52	-	-	-	-	-	-	-	-	-	-	-	-
53	453	-	146	-	599	-	-	-	-	140	-	140
54	-	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	35	-	-	-	-	-	-	-
56	17	-	54	-	71	-	-	20	-	-	-	20
57	744	-	-	2,640	3,808	9	-	-	-	-	424	433
58	7,175	3,080	4,484	3,681	84,822	1,823	8,095	8,706	3,885	6,098	10,299	38,503
59	660	837	537	528	6,884	28	92	-	238	102	710	1,159
60	15,880	8,394	10,018	9,950	118,142	3,057	4,810	5,724	7,288	5,411	10,403	36,492
61	187	38	813	879	3,151	83	139	62	161	34	127	805
62	-	-	-	-	-	-	-	-	-	-	-	-
63	11,154	7,591	6,431	5,651	99,211	7,209	6,035	10,302	6,618	5,867	10,787	46,818
64	508,978	352,135	352,923	303,165	4,713,017	300,328	298,124	450,808	304,200	300,536	293,113	1,948,110
65	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	199	-	-	-	-	-	199
67	-	-	-	-	-	-	-	-	-	-	-	-
68	785	-	-	-	23,203	4,045	8,315	-	(2,790)	655	2,982	13,187
69	-	-	-	-	133	-	-	-	-	-	-	-
70	-	-	-	30	848	173	21	-	124	-	41	359
71	-	-	-	-	-	-	-	-	-	-	-	-
72	-	2	-	-	2	-	-	-	-	-	(100)	(100)
73	-	-	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-
75	-	-	-	-	5	-	-	-	-	15	-	15
76	-	16	-	-	272	-	14	-	-	192	-	206
77	-	-	888	207	1,095	376	15	(809)	(56)	252	284	62

Line No.	Calendar					Six Months Ended						
	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
78	-	-	-	-	-	-	-	-	-	-	-	-
79	-	-	-	-	78	-	-	-	-	-	-	-
80	-	-	-	-	-	-	-	-	-	-	-	-
81	-	-	2,221	2,190	4,411	2,451	2,477	4,062	2,483	2,182	2,315	15,971
82	(632,955)	91,320	180,311	23,558	(101,750)	183,468	(16,203)	(530,658)	(8,815)	201,534	145,584	(45,083)
83	-	-	-	-	-	-	-	-	-	-	50	50
84	-	-	-	-	-	-	-	-	-	-	-	-
85	100	-	-	26	139	(30)	16	-	7	-	-	(8)
86	38	128	264	16	508	178	-	85	-	-	-	264
87	253	1,581	-	-	2,007	1,449	-	-	-	-	-	1,449
88	18,404	14,352	8,558	1,144	61,840	920	1,699	6,578	2,246	6,018	3,597	21,259
89	2,119	3,285	1,597	331	13,297	6	-	623	73	34	6	742
90	-	-	-	-	-	-	-	-	-	-	-	-
91	8,929	8,601	3,395	8,879	57,022	4,788	1,058	1,694	4,784	3,777	4,055	20,133
92	665	470	198	153	5,838	-	381	687	335	55	490	1,947
93	4,360	8,584	1,288	1,833	55,340	1,402	8,016	1,405	1,899	1,442	3,817	17,981
94	2,678,209	1,748,404	1,762,081	1,458,781	23,010,609	1,488,228	1,475,418	2,068,971	1,344,722	1,344,268	1,365,222	9,085,847
95	-	-	-	-	28	-	-	-	-	-	-	-
96	-	-	-	-	590	-	-	-	-	-	-	-
97	-	-	-	-	54	-	-	133	-	-	-	133
98	5,476	-	2,195	-	19,997	6,175	-	880	1,200	995	-	9,250
99	-	25	-	-	173	-	-	-	-	-	-	-
100	10,251	9,983	8,589	7,946	102,950	7,173	6,844	7,071	7,997	8,166	8,784	46,034
101	-	-	-	-	149	-	-	-	-	-	-	32
102	-	-	-	-	328	-	174	-	-	178	-	1,948
103	7,182	54,275	4,483	3,950	246,077	46,856	-	14,016	45,377	5,558	6,879	119,786
104	-	-	91	-	91	-	-	-	-	-	-	-
105	-	-	-	-	-	-	-	-	-	-	-	-
106	-	-	-	-	90	-	107	-	-	-	-	107
107	-	-	-	-	-	-	-	-	20	-	-	20
108	-	-	-	-	-	-	-	-	-	-	-	-
109	-	-	-	-	-	-	-	-	-	-	-	-
110	-	-	-	-	-	10,825	-	-	-	-	-	10,825
111	-	-	-	-	-	-	-	112	-	-	-	112
112	-	-	-	-	-	-	-	16	-	-	-	16
113	-	-	-	-	-	-	-	-	-	-	-	-
114	-	-	-	-	-	-	-	16	-	-	-	16
115	-	-	-	-	-	-	-	-	-	-	-	-
116	-	36	-	-	36	-	-	-	-	-	-	-
117	-	-	-	-	649	-	-	-	-	-	-	-
118	-	-	-	-	-	-	-	-	-	32	-	32
119	-	-	-	1,703	2,281	-	-	-	-	-	-	-
120	1,500	-	-	-	1,500	-	-	-	-	-	-	-
121	-	-	-	-	1,018	-	-	-	-	-	-	-
122	-	-	-	-	-	-	-	704	-	-	-	704
123	-	-	-	-	2,800	-	-	-	-	-	-	-
124	-	-	-	-	790	-	-	-	-	-	-	-
125	(1,310,232)	137,387	458,823	369,270	306,856	391,515	21,408	(1,336,207)	5,211	520,582	390,203	(7,288)
126	(340,314)	(120,381)	(117,947)	(105,075)	(2,231,398)	(63,771)	(128,804)	(203,088)	(155,747)	(169,394)	(173,505)	(984,308)
127	(223,634)	(82,258)	(70,137)	(41,229)	(1,694,905)	(35,888)	(86,103)	(168,157)	(88,423)	(118,955)	(94,884)	(580,188)
128	217,000	78,482	70,137	41,229	1,698,571	28,367	73,626	104,607	74,957	100,772	84,900	487,230
129	(5,892,009)	(5,302,165)	(4,728,740)	(4,970,862)	(58,210,732)	(4,366,083)	(5,666,400)	(9,094,481)	(3,857,872)	(4,925,893)	(6,936,365)	(34,849,875)
130	16,866	(5,050)	-	-	25,948	1,575	20,130	21,650	1,850	56,824	31,113	132,942
131	31	-	-	-	31	-	-	-	-	-	-	-
132	-	-	-	-	337	-	-	-	-	-	-	-
133	-	-	-	-	6	-	-	-	-	-	-	-
134	-	-	-	-	603	-	-	-	-	-	-	-
135	-	-	-	-	(160)	-	-	-	-	-	-	-
136	5,380,045	3,591,624	3,600,035	3,618,568	45,145,454	3,879,621	8,503,678	5,315,997	3,564,843	3,529,483	3,603,562	28,397,916
137	348,948	124,186	117,947	105,075	2,257,722	71,060	141,281	254,837	169,212	187,577	163,470	1,007,267
138	-	-	-	-	160	-	-	-	-	-	-	-
139	-	-	-	-	2,700	-	-	-	-	-	-	-
140	-	-	-	-	-	-	-	-	-	-	-	-
141	-	-	-	-	-	-	-	-	-	2,007	10,340	12,348
142	17,334	(34,667)	-	106,380	51,783	-	-	-	-	-	-	-
143	1,307,624	1,724,075	1,272,371	1,408,518	15,788,124	1,386,513	1,373,552	1,367,403	1,442,034	1,455,706	1,583,072	8,588,281
144	50,675	-	305	-	129,785	-	-	-	2,500	71,975	-	74,475
145	445,310	195,213	387,516	378,488	5,824,112	294,754	248,858	266,455	355,852	309,030	345,877	1,820,626
146	-	-	-	-	13,455	-	-	-	-	-	-	-
147	12,865	13,045	10,753	23,226	174,085	(1,230)	17,488	16,074	18,921	10,217	11,442	72,910
148	-	-	-	-	10,220	-	-	-	603	1,770	45	2,418
149	30,810	30,057	30,166	32,656	355,214	30,839	32,742	25,837	32,535	33,946	29,897	185,585
150	137,163	113,440	92,110	119,012	998,395	77,465	60,209	140,171	57,669	88,424	81,943	465,481
151	335	652	1,492	2,664	9,658	739	210	97	249	83	74	1,472
152	835	23,616	174	1,564	(76,540)	1,428	4,435	(63,704)	10,238	42,635	(10,751)	(45,713)
153	1,584	1,448	1,505	8,449	24,303	411	1,056	276	358	93	842	3,047
154	61,607	33,761	32,999	21,355	404,608	16,503	27,068	23,424	30,988	50,134	53,240	201,367

Line No.	Calendar					Six Months Ended						
	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
155	42,454	27,799	37,374	28,890	329,177	19,908	26,207	15,721	28,272	20,437	25,000	135,546
156	88,695	78,739	80,195	77,032	858,800	92,003	87,644	101,203	75,771	80,633	84,073	621,826
157	567	197	149	-	913	-	-	-	-	-	-	2,050
158	35,032	38,033	26,066	47,095	460,141	42,989	54,504	25,421	45,901	53,947	37,468	280,231
159	2,235	2,328	2,398	2,445	29,140	2,408	2,384	3,191	2,613	2,601	2,232	15,438
160	101,034	98,664	53,876	78,965	853,903	31,103	47,301	56,347	52,264	60,676	70,138	329,830
161	50,298	23,071	69,441	32,695	454,612	67,850	28,976	19,779	64,539	22,013	30,298	233,454
162	118,884	120,639	128,591	117,243	1,320,211	125,993	129,001	121,829	126,365	121,159	116,227	740,593
163	84,220	34,731	43,284	38,934	555,439	32,812	46,721	42,545	59,525	75,468	57,936	315,007
164	2,356	500	608	152	56,659	5,638	6,363	27,968	13,496	8,140	7,476	69,071
165	-	-	-	-	1,695	-	-	3,215	-	-	725	3,940
166	-	-	(121)	(485)	(507)	-	-	-	-	-	-	-
167	-	-	121	(121)	-	-	-	-	-	-	-	-
168	28,538	9,286	12,959	13,758	239,159	27,450	46,530	27,602	8,818	22,340	18,382	151,123
169	31,386	6,995	24,107	10,358	155,252	20,312	12,216	26,670	19,573	14,945	7,844	101,660
170	-	-	1,184	367	20,728	-	-	-	-	-	-	17,989
171	125,980	6,563	5,404	616	310,180	14,138	10,548	26,896	3,354	7,046	(16,895)	45,087
172	-	-	121	485	607	-	-	-	-	-	-	-
173	131,356	4,553	43,917	88,991	501,104	21,998	35,211	48,397	18,738	13,646	88,051	226,239
174	12,391	10,298	9,566	7,037	89,741	7,889	23,215	28,560	11,831	11,749	15,357	99,701
175	16,232	16,902	21,779	9,399	178,737	15,213	11,499	15,495	13,794	14,979	14,100	85,081
176	5,470	10,488	17,332	3,594	61,049	4,754	4,319	3,199	(167)	7,876	5,640	25,621
177	-	-	-	-	-	-	-	-	-	-	-	-
178	-	-	-	-	-	-	-	-	-	-	-	-
179	-	-	-	(21)	(21)	-	-	-	-	-	-	-
180	-	-	-	908	908	-	-	-	-	-	-	-
181	-	-	-	-	-	-	-	-	-	-	-	-
182	3,099	959	-	-	30,079	40,959	65	957	29	49	1,824	43,686
183	-	-	-	-	120	-	-	-	-	-	-	-
184	101,227	2,994	9,558	7,381	257,883	73,075	2,802	3,384	30,411	5,388	5,785	120,846
185	-	-	-	-	(448)	-	-	-	-	-	-	-
186	140	-	-	-	140	-	-	-	-	-	-	-
187	140	-	-	-	1,107	430	150	-	-	-	310	890
188	-	-	-	-	192	-	-	-	-	-	-	-
189	-	-	-	3,071	7,812	50	287	4,337	-	115	3,495	8,275
190	-	-	-	-	-	-	-	-	-	-	-	-
191	-	-	-	-	1,366	-	-	895	-	895	469	2,259
192	-	-	-	-	-	-	-	-	-	-	-	-
193	376	-	-	-	376	-	-	-	-	-	-	-
194	44,400	45,705	44,564	47,237	485,268	38,945	30,361	16,062	45,535	45,682	45,927	225,513
195	-	-	-	-	68,108	51,585	-	-	-	-	-	51,585
196	13,268	9,044	4,877	8,892	195,124	2,972	5,137	34,351	4,818	11,942	6,665	68,884
197	4,891	4,183	-	6,704	49,900	1,468	2,831	2,837	1,041	2,871	2,707	13,556
198	-	(4)	-	-	(4)	-	-	-	-	-	-	-
199	14,583	-	1,175	299	60,832	13,960	-	875	31,770	6,847	6,645	60,097
200	20,859	1,326	2,525	4,226	56,130	340	(110)	830	847	1,274	1,153	4,334
201	50,497	9,599	56,205	11,420	327,254	22,348	11,884	46,151	14,381	57,740	29,875	182,178
202	130	20	20	-	190	40	40	20	-	20	-	120
203	32,409	37,079	284	89,402	370,017	35,765	27,447	-	-	950	20,643	84,805
204	28,055	20,646	28,146	28,813	353,995	19,014	(2,146)	5,460	10,334	59,118	32,093	122,873
205	3,482	1,722	1,602	1,740	30,352	1,793	2,545	2,624	2,605	2,129	2,120	13,716
206	2,729	-	-	-	2,729	-	-	-	-	-	-	-
207	1,523	5,000	-	3,788	35,003	3,837	1,978	-	3,000	3,287	-	12,101
208	32,495	-	-	-	36,177	-	-	-	-	708	-	708
209	-	-	-	-	-	-	-	-	-	-	-	-
210	1,267	1,014	1,509	1,261	14,911	1,259	1,287	3,843	4,328	2,331	3,199	16,246
211	33,873	-	9,975	8,085	93,341	3,412	10,132	8,120	295	9,587	8,288	39,814
212	-	-	-	-	-	-	-	-	-	-	-	-
213	-	-	-	-	-	-	-	-	-	-	-	-
214	-	-	-	-	7,975	1,625	2,000	1,000	-	-	89	4,591
215	8,871	8,877	8,457	8,896	105,280	9,889	11,323	11,463	12,298	9,282	10,890	65,143
216	-	-	-	-	(3,911)	-	-	-	-	-	-	1,053
217	65,439	-	2,520	-	107,219	-	-	-	-	-	-	-
218	-	-	-	-	250	-	-	-	-	-	-	-
219	-	-	-	-	-	-	-	-	-	-	-	-
220	-	-	40,000	-	40,000	(40,000)	-	-	-	-	-	(40,000)
221	-	-	-	-	51,343	7,821	-	-	89,590	2,285	-	99,676
222	1,873,329	943,510	1,043,836	316,980	9,681,352	689,050	814,166	766,042	653,566	781,491	907,924	4,812,239
223	-	-	-	-	-	-	-	-	-	7,690	(7,690)	-
224	-	-	-	-	-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-	-	-	-	-	-
226	-	-	-	-	-	-	-	-	-	-	192	192
227	-	-	-	-	-	-	-	-	-	-	-	-
228	4,309	-	-	-	12,987	843	-	3,501	1,907	2,288	-	8,549
229	1,077	-	-	-	1,077	9,875	-	-	-	-	-	9,875
230	-	-	-	-	-	-	-	-	-	-	-	-
231	-	-	-	-	21,000	-	-	-	-	-	-	-

Line No.	Calendar					Six Months Ended						
	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
232					133,487							47,173
233	9,187	16,760	1,398	6,572	38,947	724	9,465	1,238	14,318	3,472	17,957	-
234	-	-	-	-	-	-	-	-	-	-	-	-
235	-	-	3,776	(3,775)	-	-	-	-	-	-	-	-
236	-	-	-	-	43,300	-	-	-	-	80,000	-	80,000
237	(33,750)	(2,784)	-	-	(36,534)	36,534	-	-	-	-	-	36,534
238	-	-	-	-	-	-	-	-	-	-	-	-
239	23,149	23,149	23,149	23,149	279,512	23,326	23,526	19,532	19,532	19,532	19,532	124,781
240	1,691	2,722	(245)	(1,101)	213,354	178	5,472	(5,835)	2,173	698	(5,324)	(2,570)
241	7,815	7,815	7,815	7,815	122,824	7,899	7,815	7,815	7,854	7,859	7,859	47,076
242	32,404	11,880	12,789	11,568	338,113	12,563	10,970	11,738	10,427	11,889	11,855	69,239
243	1,000,000	-	-	-	1,460,000	-	-	(2,000,000)	-	-	(1,000,000)	(3,000,000)
244	-	-	0	(0)	-	86	-	-	-	-	-	86
245	1,475,618	1,502,150	1,497,452	1,497,452	17,882,592	1,497,452	1,497,452	1,376,763	1,447,869	1,490,369	1,490,369	8,600,274
246	143,942	143,942	143,942	143,942	1,729,228	143,942	143,942	143,942	143,942	143,942	143,942	863,852
247	-	-	-	279	-	-	-	-	-	-	-	-
248	(24,901)	8,772	(94,695)	(10,345)	(181,512)	(2,403)	(5,172)	2,565	5,720	2,118	(26,060)	(22,232)
249	(71,343)	75,766	8,133	23,154	(153,730)	10,409	128,279	29,370	70,601	13,039	25,886	277,584
250	226,627	213,835	230,145	208,229	2,555,384	224,916	197,459	211,278	187,888	213,949	209,791	1,245,078
251	252,750	243,534	262,109	297,150	2,863,452	286,154	242,884	240,622	213,754	243,664	238,928	1,418,006
252	479,576	365,391	383,575	347,049	5,110,828	374,859	329,099	352,130	312,810	356,581	348,651	2,075,130
253	6,481	5,940	6,393	5,784	72,493	5,485	5,869	5,214	5,943	5,823	5,823	34,586
254	51,846	28,699	31,965	28,921	525,692	31,238	27,425	29,344	26,087	29,715	29,138	172,928
255	32,404	106,917	25,572	23,137	427,605	24,891	21,940	23,475	20,854	23,772	23,310	138,342
256	1,140,614	1,075,113	1,157,117	1,046,931	12,849,312	1,150,926	992,781	1,062,257	943,944	1,075,987	1,054,780	6,259,976
257	51,846	59,399	63,929	57,842	616,176	62,817	54,850	59,688	52,135	59,430	58,275	348,195
258	401,024	236,507	273,799	488,954	6,005,538	257,559	(244,043)	1,246,539	277,564	1,436,035	(190,075)	2,793,774
259	-	123,843	119,237	400,288	4,694,644	117,213	(368,081)	118,073	121,164	2,728,018	109,889	2,826,296
260	-	12,888	206,254	115,777	448,847	8,989	13,224	11,681	11,284	27,188	10,415	82,741
261	-	95	-	-	95	-	-	-	-	-	-	-
262	-	-	-	-	-	-	-	-	-	-	-	-
263	18,911	-	-	-	18,911	-	-	-	-	-	-	-
264	2,897	-	-	5,125	37,391	-	4,362	8,393	12,259	2,686	8,157	35,858
265	34,819	28,936	11,909	11,293	185,911	9,997	11,945	8,568	5,980	2,895	10,519	49,903
266	-	-	-	-	88	-	-	-	-	-	-	-
267	-	-	-	-	28	-	-	-	-	-	-	-
268	-	-	1	(1)	-	646	-	-	-	-	-	646
269	-	-	4	(4)	-	782	-	-	-	-	-	782
270	-	-	1	(1)	-	151	-	-	-	-	-	151
271	-	-	7	(7)	-	3,531	-	-	-	-	-	1,531
272	82,439	82,439	83,001	83,001	948,810	83,001	83,001	83,001	83,869	83,866	83,866	500,601
273	89,044	(53,948)	(93,398)	89,311	(218,425)	(17,901)	9,903	(105,976)	46,392	59,215	285,681	277,293
274	(41,875)	5,359	2,791	(10,923)	(197,146)	1,389	(3,536)	7,783	11,688	7,149	(32,211)	(7,748)
275	8,112	4,264	12,105	38,526	227,188	25,877	9,100	10,290	7,545	37,248	22,235	112,095
276	(15,069)	12,411	(533)	4,074	214,816	2,667	(4,376)	11,178	28,077	11,325	(21,334)	28,938
277	(13,620)	7,336	(37,458)	(33,342)	(80,905)	(17,839)	(15,018)	(30,878)	(2,197)	(38,911)	(29,494)	(134,337)
278	1,581,040	748,000	517,674	1,075,000	12,845,087	1,247,000	1,098,000	4,154,362	1,311,556	1,189,606	(984,059)	8,016,456
279	-	-	-	-	-	-	99	-	-	-	-	99
280	-	-	22	(22)	-	3,933	-	-	-	-	-	3,933
281	-	-	0	(0)	-	13	-	-	-	-	-	13
282	(3,357)	(3,357)	(9,809)	(9,747)	(538,418)	(9,747)	(9,747)	(9,747)	(18,422)	(18,422)	(18,422)	(84,506)
283	754,294	841,903	838,221	862,905	8,906,064	854,055	831,783	838,046	834,274	860,523	836,139	5,052,824
284	-	-	-	-	-	-	-	-	-	-	-	-
285	38,959	5,922	2,550	3,219	124,088	(59,240)	8,416	37,240	11,192	1,464	4,180	3,252
286	-	-	4	(4)	-	397	-	-	-	-	-	397
287	-	-	2	(2)	-	211	-	-	-	-	-	211
288	(5,734)	(5,813)	(6,446)	(3,508)	(18,314)	102,693	(5,690)	(5,395)	(5,074)	(5,541)	(3,295)	77,687
289	-	-	-	-	-	-	-	-	-	-	-	-
290	(61,781)	(46,894)	(9,494)	(1,234,151)	(2,468,807)	651,998	(7,340)	(599,729)	(41,553)	(10,518)	(74,961)	(62,100)
291	27	27	-	85	399	27	27	27	27	50	27	185
292	-	-	-	-	-	-	-	-	-	-	-	-
293	-	-	-	-	-	-	-	-	-	-	-	-
294	68	-	-	-	68	-	-	-	-	-	-	-
295	-	-	-	-	-	-	-	-	-	-	-	-
296	4,245	9,394	28,884	101,031	276,171	6,442	28,219	5,037	12,121	2,959	32,468	87,246
297	6,900	3,450	3,450	3,450	44,850	3,450	3,450	3,450	3,450	3,450	3,450	20,700
298	8,463	5,999	5,842	15,620	113,489	2,940	37,674	13,591	6,695	6,885	10,085	77,870
299	51	64	102	27	786	51	51	250	27	133	462	973
300	-	(189)	-	-	(189)	-	-	-	-	-	-	-
301	-	-	-	-	88,508	-	-	-	-	-	-	-
302	-	-	-	-	743	-	-	-	-	576	-	576
303	1,085	533	222	251	8,657	-	303	762	-	1,282	338	2,894
304	-	-	-	-	318	-	-	-	-	-	-	-
305	787	327	105	449	8,561	2,242	471	6,131	419	(4,717)	911	5,455
306	-	-	483	-	891	-	154	-	-	-	-	154
307	1,960	2,940	1,502	514	19,852	639	537	1,446	3,195	3,043	1,895	10,858
308	-	-	-	-	408	-	93	-	-	228	8	327

Line No.	Calendar					Six Months Ended						
	SEP-16	OCT-16	NOV-16	DEC-16	2016	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	June 2017
309	-	-	-	-	3,165	-	-	-	-	-	373	373
310	-	284	2,644	-	10,386	1,243	2,068	(6)	308	2,442	-	6,052
311	384	-	1,279	742	15,968	507	508	3,613	4,474	2,571	2,038	13,711
312	1,670	-	2,787	-	4,609	612	-	-	-	2,739	1,375	4,626
313	-	-	-	-	5,218	-	-	-	-	-	-	-
314	-	104	8	125	8,977	-	-	-	-	-	-	-
315	41	666	666	825	7,288	1,302	76	664	686	641	-	3,348
316	810	810	32,174	1,820	318,127	203,787	34,259	8,820	1,102	830	830	249,430
317	29,111	423	387	-	59,182	605	175	250	119	1,988	1,070	4,207
318	-	-	-	-	1,607	-	-	-	-	-	-	-
319	115	3,650	-	2,281	29,168	4,009	(84)	2,584	3,763	-	2,021	12,293
320	508	305,930	12,500	-	889,208	280,013	41,769	(37,880)	253,099	-	-	517,021
321	-	-	-	-	16	-	-	-	-	9	-	9
322	-	-	-	-	-	-	-	-	-	-	-	-
323	-	-	-	-	-	(37)	-	-	-	-	122	85
324	-	-	1,258	-	2,679	-	41,938	(79)	-	-	-	41,860
325	88,153	25,220	129,734	24,825	689,117	102,417	106,080	31,500	42,500	147,029	27,292	456,817
326	10,111	111	111	111	140,722	-	141,811	111	111	10,366	(10,142)	142,067
327	-	-	-	-	210	-	-	-	-	-	-	-
328	(37,883)	4,504	-	15,858	59,876	4,778	10,620	12,003	4,690	4,992	11,797	48,980
329	151,117	-	-	162,513	2,956,547	-	-	2,971,897	-	-	171,375	3,143,272
330	-	-	-	-	57,894	-	-	-	57,500	-	-	57,500
331	1,978	1,984	1,243	1,987	21,790	1,978	2,027	2,004	2,008	1,887	1,897	11,780
332	6,102	6,487	7,936	6,415	135,679	6,401	5,091	6,945	6,231	6,504	6,137	37,310
333	521,651	519,800	521,731	520,678	6,198,047	527,440	526,583	513,192	513,201	512,070	446,953	3,039,438
334	-	-	-	-	-	-	-	-	-	-	-	-
335	109,738	41,970	44,145	54,606	617,623	28,735	64,950	55,432	102,595	70,104	(94,586)	227,220
336	-	-	-	-	-	-	-	-	-	-	-	-
337	26	38	2	49	272	33	40	28	55	17	16	188
338	-	-	-	-	-	-	-	-	-	-	-	-
339	18,780	21,413	16,385	17,426	215,562	17,637	4,888	14,112	3,790	16,305	6,256	62,989
340	175	-	-	-	175	-	-	-	-	-	-	-
341	-	-	-	-	-	-	-	-	-	-	-	-
342	5,408	7,477	3,080	1,119	48,016	1,737	2,516	4,527	2,240	10,389	4,352	25,781
343	-	3,992	-	750	20,538	(3,992)	-	-	-	-	-	(3,992)
344	1,055	9,882	55	13,513	49,621	2,787	2,637	1,736	920	5,571	6,068	19,699
345	-	-	-	-	-	-	-	-	-	-	-	-
346	-	-	-	-	-	-	-	-	-	-	-	-
347	2,797	360	883	2,734	20,388	1,033	2,651	1,929	207	1,594	453	7,867
348	-	-	-	-	-	-	-	-	-	-	-	-
349	16,850	32,589	15,385	15,533	216,069	15,727	-	34,039	19,478	16,077	17,920	103,135
	<u>14,407,455</u>	<u>11,345,921</u>	<u>11,599,496</u>	<u>10,597,977</u>	<u>149,761,995</u>	<u>13,633,936</u>	<u>14,086,551</u>	<u>11,127,411</u>	<u>12,252,784</u>	<u>15,701,698</u>	<u>6,079,528</u>	<u>72,912,117</u>
459,528	416,866	418,970	346,678	5,471,353	374,662	327,314	381,479	332,822	385,014	356,909	2,158,200	2,158,200
976,169	777,830	838,979	843,081	10,407,137	1,100,393	1,148,616	1,013,164	989,923	1,289,800	424,282	5,658,178	5,658,178
<u>1,435,697</u>	<u>1,194,696</u>	<u>1,257,949</u>	<u>1,189,739</u>	<u>15,878,489</u>	<u>1,475,056</u>	<u>1,473,930</u>	<u>1,394,643</u>	<u>1,322,744</u>	<u>1,666,814</u>	<u>761,191</u>	<u>6,116,378</u>	<u>6,116,378</u>
240,103	219,270	217,362	179,857	2,854,407	194,375	168,811	197,911	172,668	199,745	185,164	1,119,674	1,119,674
509,755	391,326	421,587	423,638	5,386,614	552,848	576,175	508,115	497,436	645,110	213,202	2,893,984	2,893,984
<u>749,859</u>	<u>607,596</u>	<u>638,948</u>	<u>603,484</u>	<u>8,241,021</u>	<u>747,322</u>	<u>745,985</u>	<u>707,026</u>	<u>670,104</u>	<u>844,855</u>	<u>398,366</u>	<u>4,113,659</u>	<u>4,113,659</u>

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-60
Page 1 of 1

REQUEST:

For the most recent calendar year, concerning all affiliate-related activities not identified in response to Item 59:

- a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.
- b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.
- c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

RESPONSE:

Atmos Energy receives property insurance coverage from Blueflame Insurance Services. Blueflame Insurance Services, LTD is a wholly-owned subsidiary of Atmos Energy Corporation that was created to provide cost-effective property insurance coverage for Atmos Energy and its subsidiaries. It was chartered in Bermuda effective December 16, 2003, and became operational as of January 1, 2004. It is incorporated under Bermuda's insurance law and regulations and is fully capitalized under the requirements of applicable Bermuda law.

Atmos Energy has a Storage Agreement with WKG Storage, Inc for the East Diamond Storage Facility. WKG Storage, Inc is a wholly-owned subsidiary of Atmos Energy Holdings, Inc., which is itself a wholly-owned subsidiary of Atmos Energy Corporation. WKG Storage, Inc was created to arrange transportation and storage logistics for Kentucky gas storage facilities.

Respondents: Laura Gillham and Mark Martin

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-61
Page 1 of 1

REQUEST:

Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

RESPONSE:

The Company's main lobbying activity is to monitor potential legislation that would have an impact on the Company's business. Atmos Energy accounts for all lobbying related activities in account 4264 and therefore no lobbying related expenses are included in the revenue requirement in the case.

Respondent: Greg Waller

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-62
Page 1 of 2

REQUEST:

Regarding demand-side management, conservation and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by the utility.
- b. The total cost incurred for these programs by the utility in each of the three most recent calendar years.
- c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years, the total cost for these programs included in the proposed forecasted test period, and the expected energy reductions to be realized therefrom.

RESPONSE:

The Company has had a demand-side management (DSM) program in Kentucky since approximately January 2000. The Company's most recent DSM program was approved in Case No. 2014-00382.

- a) Please refer to sheet numbers 30-36 of the Company's tariff which outlines the Company's DSM program. The Company has three main components of its DSM program. The first component is a low-income weatherization program. The second component is a rebate program. The third component is an education program.

- b) Below are the total expenses occurred for the three most recent calendar years:

2014	\$658,072.19
2015	\$622,499.86
2016	\$857,022.41

- c) Below are the total energy savings for the three most recent calendar years:

2014	162,738 Ccf
2015	145,627 Ccf

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2016 143,844 Ccf

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-63
Page 1 of 1

REQUEST:

Regarding what are commonly referred to as smart grid initiatives:

- a. Identify all smart-grid costs the utility has incurred since the start of the test year in its last general rate case. Identify the specific projects the utility has undertaken and the accounts in which the costs have been recorded, and state whether the costs were expensed or capitalized.
- b. Provide the level of smart-grid costs the utility has included in its forecasted test period and the amounts to be expensed and capitalized.

RESPONSE:

Not applicable.

Respondent: Mark Martin

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-64
Page 1 of 1

REQUEST:

To the extent not included in other responses, provide all work papers, calculations, and assumptions the utility used to develop its forecasted test period financial information.

RESPONSE:

Please see Attachment 1 through Attachment 7 for witness workpapers not provided in other discovery responses. Additionally, Mr. Waller and Mr. Martin relied upon the Excel workpapers provided in the Company's response to Staff DR No. 1-71 that are directly related to the revenue requirement model.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-64_Att1 - Christian WP - 2016-08-08 PSC ORDER KU Environmental.pdf, 53 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-64_Att2 - Christian WP - 2016-00162 Columbia Order.pdf, 58 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-64_Att3 - Christian WP - 2017-06-22 PSC Final Order LGE.pdf, 103 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-64_Att4 - Raab WP - Copy of KY Customer Deposits by Class Jul-16 through Jun-17.xlsx, 1 Page.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-64_Att5 - Raab WP - Copy of KY Mains Data as of 201706.xlsx, 55 Pages.

ATTACHMENT 6 - Atmos Energy Corporation, Staff_1-64_Att6 - Raab WP - factors.xlsx, 3 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Staff_1-64_Att7 - Vander Weide WP.xlsx, 55 Pages.

Respondents: Joe Christian, Paul Raab, and James Vander Weide

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)	
COMPANY FOR CERTIFICATES OF PUBLIC)	CASE NO.
CONVENIENCE AND NECESSITY AND)	2016-00026
APPROVAL OF ITS 2016 COMPLIANCE PLAN)	
FOR RECOVERY BY ENVIRONMENTAL)	
SURCHARGE)	

ORDER

On January 29, 2016, Kentucky Utilities Company ("KU") filed an application, pursuant to KRS 278.020(1), KRS 278.183, and 807 KAR 5:001, Sections 14 and 15, requesting four Certificates of Public Convenience and Necessity ("CPCN"), approval of an amended environmental compliance plan, and a declaratory ruling that CPCNs are not needed to close three surface impoundments at generating stations previously closed. One CPCN is for Project 36, the construction of Phase II of the landfill at the E.W. Brown Generating Station ("Brown"); one CPCN each is for Projects 40, 41, and 42, consisting of surface-impoundment-related construction and new process-water systems at the Ghent Generating Station ("Ghent"), the Trimble County Generating Station ("Trimble County"), and at Brown, respectively. According to KU, the surface-impoundment-related construction, consisting of closing five surface impoundments at Ghent, two at Trimble County and one at Brown, is necessary to comply with the U.S. Environmental Protection Agency's ("EPA") Disposal of Coal Combustion Residuals from Electric Utilities final rule ("CCR Rule"), while the new process-water systems are

required to continue operating those generating stations without the surface impoundments.

KU also requests a declaratory ruling that CPCNs are not required for the proposed closure of surface impoundments, or ash ponds, at the Green River Generating Station ("Green River"), Pineville Generating Station ("Pineville"), and Tyrone Generating Station ("Tyrone"). In the alternative, KU requests a CPCN for the closures at Green River, Pineville, and Tyrone Generating Stations if the Commission finds that those ash pond closures require a CPCN. KU's request for approval of its amended environmental compliance plan ("2016 Plan") is for the purpose of recovering the costs of the proposed new and amended projects through the environmental surcharge mechanism. Lastly, KU requests approval of the proposed environmental surcharge tariff; the proposed environmental surcharge monthly filing forms; the recovery of the requested overall rate of return, including the return on equity ("ROE"); and the proposed depreciation rates for purposes of calculating the environmental cost recovery.

KU's application was initially deemed to be deficient, but the filing deficiency was cured, and the application was accepted for filing on February 9, 2016. Upon review of KU's application, the Commission found that an investigation would be necessary to determine the reasonableness of the application. Accordingly, the Commission issued an Order on February 26, 2016, establishing a procedural schedule that provided for, among other things, two rounds of discovery on KU's application and accompanying pre-filed direct testimonies, an opportunity for the filing of intervenor testimony, discovery on intervenor testimony, and an opportunity for KU to file rebuttal testimony.

An information session and public meeting was held in Lexington, Kentucky, on May 26, 2016 for the purpose of receiving public comments on the 2016 Plan and associated environmental surcharge requests submitted by KU.

The Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention ("AG") and Kentucky Industrial Utility Customers, Inc. ("KIUC") sought, and were granted, intervention in this matter.

On May 2, 2016, the Commission issued an Order scheduling a hearing in this matter to be held on June 14, 2016. Pursuant to a subsequent Order issued on June 6, 2016, an informal conference was held on June 9, 2016, at the Commission's offices in Frankfort, Kentucky. The purpose of the informal conference was to discuss the issues in this matter and to allow the parties to engage in settlement discussions. As a result of the discussions held at the informal conference, the parties were able to negotiate a unanimous settlement agreement that is intended to resolve all the issues in the case. On June 13, 2016, KU filed a motion requesting leave to file testimony in support of the Settlement Agreement, Stipulation and Recommendation ("Settlement Agreement"). The settlement testimony also contained, as an exhibit, the Settlement Agreement and exhibits. The Settlement Agreement is attached to this Order as an Appendix. A formal hearing was held as previously scheduled on June 14, 2016. KU filed responses to post-hearing data requests on June 21, 2016, and filed its post-hearing brief on June 28, 2016.

KU'S 2016 ENVIRONMENTAL COMPLIANCE PLAN

KU asserts that the proposed projects contained in KU's 2016 Plan would enable KU to comply with certain environmental laws and regulations, such as the Clean Air

Act ("CAA"), the CCR Rule, the Mercury and Air Toxics Standards ("MATS Rule"), and other environmental regulations that apply to KU's generating facilities.¹ KU notes that the CCR Rule, which became effective on October 19, 2015, establishes detailed and more stringent design, monitoring, operating, corrective action, closure, and post-closure requirements for landfills and surface impoundments to address environmental and safety risks associated with the disposal and storage of coal combustion residuals ("CCR").² The CCR Rule applies to new and existing CCR landfills and surface impoundments.³ The CCR Rule does not apply to ash ponds and landfills that have already closed or inactive impoundments at plants no longer producing electricity.⁴

Among other things, the CCR Rule requires the installation of monitoring wells and the collection of groundwater data to determine if statistically significant increases of CCR constituents have occurred.⁵ If the groundwater monitoring detects concentrations of CCR constituents in the groundwater that exceed groundwater protection standards, closure of the impoundment must be initiated within six months from the date of the data analysis.⁶ This single provision is a primary driver for the timing of KU's closure plans.⁷ According to KU, waiting for a triggering event to precipitate the closure of the surface impoundments would jeopardize the operation of

¹ Application at 12; *See also* Direct Testimony of Gary H. Revlett ("Revlett Testimony") at 2.

² Revlett Testimony at 4–5.

³ *Id.* at 5.

⁴ *Id.*

⁵ *Id.* at 6.

⁶ *Id.* at 7.

⁷ *Id.* at 8.

KU's generation fleet and the reliability of its system. KU avers that complying with the CCR Rule preemptively allows it to schedule the construction in such a way as to minimize system disturbances while maintaining compliance with the CCR Rule.

KU states that the MATS Rule regulates the emission of mercury and other hazardous air pollutants from coal- and oil-fired electric utility steam-generating units.⁸ The MATS Rule requires the use of maximum achievable control technology within the electric utility industry.⁹ The MATS Rule compliance date is April 16, 2015, but could be extended for one year under certain circumstances.¹⁰ KU notes that the supplemental technologies included in KU's 2016 Plan will provide operational flexibility when compared to the current use of powdered activated carbon ("PAC") injections.¹¹

Although the projects proposed in KU's 2016 Plan are not aimed at complying with regulations associated with the Clean Power Plan ("CPP") or the Effluent Limitation Guidelines and Standards for the Steam Electric Power Generating Point Source Category ("ELG"),¹² KU maintains that certain of the emission reductions and changes to the effluent discharges of process waters achieved by the proposed projects may ultimately help KU comply with these new rules. In evaluating the proposed projects, KU asserts that it looked to optimize its 2016 Plan by finding economical means of

⁸ *Id.* at 10.

⁹ *Id.*

¹⁰ *Id.*

¹¹ Direct Testimony of R. Scott Straight ("Straight Testimony") at 4-9; *See also* Revlett Testimony at 21-24.

¹² The CPP, which the United States Environmental Protection Agency announced in August 2015, contains the first-ever national standards that address carbon dioxide emissions from both new and existing power plants. The ELG, which was published in final form in November 2015, regulates process wastewater discharges from power plants operating as utilities.

complying with the CCR Rule and MATS Rule in a manner consistent with the CPP and ELG.¹³

The total capital cost of the eight proposed projects in the 2016 plan is estimated to be approximately \$677.7 million.¹⁴ Of the estimated total capital cost of these proposed projects, KU seeks to recover through the ECR mechanism \$667.4 million, which represents the amounts that are not already being recovered through base rates.¹⁵ KU noted that the proposed projects were the result of intensive assessment and ongoing engineering effort by KU's Project Engineering group and outside engineering firms.¹⁶ First, KU developed order-of-magnitude estimates regarding the compliance expenditures that would be required for each generating unit to meet the regulatory requirements.¹⁷ Next, KU's Generation Planning group performed analyses to determine if all of the compliance equipment and investments would be the lowest-reasonable-cost alternatives to achieve compliance with the applicable regulations.¹⁸ The Generation Planning group also determined for each generating unit whether it would be more cost-effective to put in place the suite of compliance facilities established or to retire the unit. According to KU, its 2016 Plan reflects a cost-effective means for complying with the applicable regulations.¹⁹

¹³ Direct Testimony of John N. Voyles, Jr. ("Voyles Testimony") at 10.

¹⁴ Voyles Testimony at 3.

¹⁵ Direct Testimony of Christopher M. Garrett ("Garrett Testimony") at 3.

¹⁶ Voyles Testimony at 12.

¹⁷ *Id.* at 13.

¹⁸ *Id.*

¹⁹ *Id.*

KU's proposed projects are described as follows:

Project 36

Project 36 involves constructing Phase II of the landfill at Brown ("Brown Landfill"), which is currently necessary to remain in compliance with the Special Waste Landfill Permit issued by the Kentucky Division of Waste Management ("KDWM").²⁰ The Special Waste Landfill Permit set forth a ten-foot height limit for each successive phase of lateral expansion such that the volume of CCR disposed in each phase is no more than ten feet higher than adjoining phase(s).²¹ Accordingly, Phase I of the Brown Landfill is designed to be ten feet high, with a CCR capacity of approximately 540,000 cubic yards.²² KU anticipates that, based on historical production at the Brown Landfill, Phase I will be at capacity as early as the second quarter of 2018, or at the latest in 2019.²³ Phase II construction would entail regrading of the clay subgrade to prepare the site for installation of the liner and leachate collection system necessary for ongoing CCR disposal.²⁴ KU states construction will commence in 2017 and is expected to be completed within one year, with anticipated commercial operation prior to the end of 2018.²⁵ KU further states that this will allow it time to review conditions that may affect

²⁰ *Id.*

²¹ *Id.* at 14.

²² *Id.*; and Direct Testimony of Charles R. Schram ("Schram Testimony") at 11.

²³ Voyles Testimony at 14; *See also* Schram Testimony at 12 (projected CCR total for Brown from 2016-2019 is 593,000 cubic yards).

²⁴ Voyles Testimony at 13.

²⁵ *Id.* at 15.

the projected timing of Phase II, while still allowing adequate time to complete construction of Phase II so as to avoid any operational impact on the Brown units.²⁶

The estimated total capital cost to construct Phase II of the Brown Landfill is \$11.9 million.²⁷ In its economic analysis of the Brown Landfill Phase II, KU evaluated the proposal against two other alternatives: transporting the Brown CCR to beneficial-use markets and transporting the CCR to the nearest municipal landfill.²⁸ KU ruled out transporting the CCR to beneficial-use markets because Brown's fly ash, bottom ash, and gypsum are currently not marketable due to unacceptable product specification and the high transportation costs stemming from lack of access to barge transportation at Brown.²⁹ Regarding the alternative of transporting the CCR to the nearest landfill,³⁰ KU's economic analysis indicated that the proposed Phase II construction is the lower-cost alternative by \$4.2–\$4.5 million, on a present-value revenue requirement ("PVR") basis, across all three gas price scenarios (low, mid, and high).³¹

²⁶ *Id.*

²⁷ Schram Testimony at 10.

²⁸ *Id.* at 12.

²⁹ Schram Testimony, Exhibit CRS-1 at 5–6.

³⁰ For this alternative, KU assumed the total cost of the tipping fee along with the associated CCR handling and transportation costs to be \$38.21/ton. Although the closest municipal landfill to Brown is approximately 29 miles from the station, the cost assumption is the one used by KU in Case No. 2015-00194, *Investigation of Kentucky Utilities Company's and Louisville Gas and Electric Company's Respective Need for and Cost of Multiphase Landfills at the Trimble County and Ghent Generating Stations* (Ky. PSC Dec. 15, 2015), and reflects a shorter distance of 14 miles which is the distance from the Trimble County Station to the Valley View Municipal Solid Waste Landfill.

³¹ Schram Testimony, Exhibit CRS-1 at 5–6.

Projects 37 and 38

Project 37 consists of improvements to the wet flue gas desulfurization ("WFGD") systems at Ghent Unit 2 to further reduce sulfur dioxide ("SO₂") emissions at the unit in order to comply with the MATS Rule.³² The current WFGD system on Ghent Unit 2 removes slightly over 90 percent of SO₂ emissions from the flue gas before it is released into the air.³³ The MATS Rule requires a 97 percent emissions removal rate. The improvements to the Ghent Unit 2 WFGD are described as follows:

KU is proposing improvements to the WFGD system on Ghent Unit 2 that cumulatively will improve the sulfur dioxide removal efficiency by increasing the effective liquid-to-gas contact. KU plans to install new technology spray nozzles that will increase the liquid-to-gas contact surface area through a finer and more concentrated spray droplet, as well as install "wall rings" which are attachments to the WFGD's module walls near the spray nozzle and spray cone areas. The wall rings reduce "leakage" of flue gas up the module walls caused by the pressure drop of the nozzle sprays by forcing the flue gas flow through the nozzle spray cone areas. Increasing the contact area of the limestone slurry with the flue gas essentially increases the effective liquid-to-gas ratio.³⁴

The total estimated capital cost for Project 37 is approximately \$7 million.³⁵ In its economic analysis of Project 37, KU evaluated the proposal against three other alternatives: (1) status quo (comply using dispatch modifications only); (2) use reagent to improve SO₂ removal rate; and (3) burn lower-sulfur coal.³⁶ The dispatch

³² Straight Testimony at 2.

³³ *Id.* at 4.

³⁴ *Id.* at 4 and 5.

³⁵ Schram Testimony at 20.

³⁶ *Id.*, Exhibit CRS-2 at 5-6.

modification approach includes the costs of modifying Ghent Unit 2's dispatch so that it does not produce more than 20 percent of the station's total generation, which would effectively reduce Ghent Unit 2's capacity by approximately 110 megawatts ("MW")³⁷ when the other three Ghent units are operating at full load.³⁸ The costs associated with dispatch modification include increased production costs.³⁹

The reagent alternative involves the injection of a reagent into Ghent Unit 2's scrubber liquor.⁴⁰ The estimated capital cost of this alternative is approximately \$1.4 million.⁴¹ The estimated annual cost of the reagent is approximately \$1.3 million and is assumed to escalate at an annual rate of 2 percent.⁴²

The use of lower-sulfur coal alternative would increase Ghent Unit 2's annual expense by approximately \$11 million.⁴³

KU utilized a two-phase analysis to determine which alternative was the most economical. The first phase involved an extended analysis to evaluate the proposed Project 37 against the alternatives that employed the use of a reagent and lower-sulfur coal. This extended analysis was required to assess the impact of these alternatives' tradeoffs between operations and maintenance ("O&M") expenses and capital costs in

³⁷ Ghent Unit 2's net summer rating is 493 MW.

³⁸ Ghent Unit 1's net summer rating is 474 MW; Ghent Unit 3's net summer rating is 485 MW; and Ghent Unit 4's net summer rating is 465 MW.

³⁹ Schram Testimony, Exhibit CRS-2 at 5.

⁴⁰ *Id.* at 6.

⁴¹ *Id.*

⁴² *Id.*

⁴³ *Id.*

the longer-term, i.e., over a 30-year period.⁴⁴ The least-cost of these alternatives was then compared to the cost of the status quo alternative based on operations through 2021.⁴⁵

The first phase analysis indicates that Project 37 was the least-cost alternative, with a present value revenue requirement that is \$13.6 million more favorable than the reagent alternative and \$165.6 million more favorable than the lower-sulfur coal alternative.⁴⁶ KU noted that the additional capital costs associated with the WFGD modification project were more than offset by the higher O&M or fuel costs associated with the other two alternatives.⁴⁷

The second phase analysis indicates that Project 37 was the lowest-reasonable-cost alternative for complying with the MATS Rule as compared to the status quo option. This analysis indicated that Project 37 is the lower cost alternative between \$37 million and \$68 million, on a PVRR basis, across all three gas price scenarios (low, mid, and high).⁴⁸

Project 38 consists of supplemental injection systems on all four Ghent units to further reduce mercury emissions from the station in order to comply with the National Ambient Air Quality Standards for 2.5 micron particulate matter and the MATS Rule for mercury emissions.⁴⁹ Project 38 involves a supplemental alternative to using PAC

⁴⁴ *Id.* at 7.

⁴⁵ *Id.*

⁴⁶ *Id.* at 8.

⁴⁷ *Id.* at 7.

⁴⁸ Schram Testimony at 21.

⁴⁹ *Id.*, Exhibit CRS-2 at 9.

injection for capturing mercury in the baghouse of each of the four Ghent units.⁵⁰ A phenomenon called mercury reemission can occur from the PAC injection process that could result in excessive mercury emissions.⁵¹ To reduce the occurrence of mercury reemission, KU plans to install equipment to apply coal and flue gas desulfurization ("FGD") additives to capture mercury in the station's gypsum.⁵² Project 38 would require a \$10 million investment in equipment to store and inject the additives, but this cost would be lower than the cost of PAC.⁵³ KU also asserts that the addition of a mercury-control injection system would make the Ghent CCR more marketable as beneficial-use products because it would enable KU to have greater control over where the mercury is captured.⁵⁴

KU's economic analysis of Project 38 shows that the total cost of the coal and FGD additives is approximately \$0.30/per megawatt hour lower than the cost of PAC.⁵⁵ KU contends that the O&M savings associated with the coal and FGD additives more than offsets the revenue requirements associated with the cost of the mercury-control injection system and the payback period for Project 38 is between three to five years.⁵⁶

⁵⁰ *Id.*

⁵¹ Direct Testimony of Robert M. Conroy ("Conroy Testimony") at 7.

⁵² *Id.*

⁵³ *Id.* at 8.

⁵⁴ Straight Testimony at 9.

⁵⁵ Schram Testimony at 22.

⁵⁶ *Id.*

Project 39

Project 39 involves the closure of ash ponds at the retired Green River, Pineville, and Tyrone Generating Stations in accordance with state law for the closure of special waste landfills.⁵⁷ In particular, three ash ponds will be closed at Green River, one at Pineville, and one at Tyrone.⁵⁸ Although these ash ponds are not subject to the CCR Rule because the coal-fired units at Green River, Pineville, and Tyrone were retired as of the effective date of the CCR Rule, KU asserts that closing these ash ponds at this time is a prudent decision. KU contends that closure would reduce the risk of potential environmental releases and potential citizen lawsuits arising from the CCR contained within the ash ponds.⁵⁹ Closing the ash ponds at this time would also minimize cost escalation as demand for engineering, construction, and materials could increase as other utilities begin entering the market to close surface impoundments under the CCR Rule and other states' laws.⁶⁰ KU states that by closing these ash ponds at the same time as the ash ponds at Ghent, Trimble County, and Brown (Projects 40, 41, and 42), it could take advantage of economies of scale that could result in potential cost savings.⁶¹ Lastly, KU notes that the ash ponds could be required to close under the ELG.⁶²

KU proposes to close the three ash ponds at Green River by 2019, with the CCR stored in the SO₂ Pond being excavated and the Main Ash Pond and the Ash Treatment

⁵⁷ Voyles Testimony at 16.

⁵⁸ *Id.*

⁵⁹ *Id.* at 17.

⁶⁰ *Id.*

⁶¹ *Id.*

⁶² *Id.* at 18.

Basin #2 being capped and closed. The projected total capital cost for the closure of the Green River ash ponds is approximately \$56.8 million.⁶³

KU proposes to close the Ash Treatment Basin at Pineville by regrading the ash and putting a cap on the basin. KU anticipates that the Pineville ash pond would be closed by 2019.⁶⁴ The projected total capital cost for the closure of the Pineville ash pond is approximately \$8 million.⁶⁵

KU also proposes to close the Ash Treat Basin at Tyrone by 2019.⁶⁶ The closure would entail regrading the ash and putting a cap on the basin.⁶⁷ The projected total capital cost for the closure of the Tyrone ash pond is approximately \$13.1 million.⁶⁸

KU asserts that the closure of these impoundments is construction in the ordinary course of business for which a CPCN is not required.⁶⁹ KU asserts that because the total capital cost of Project 39 of \$77.9 million is less than 1.5 percent of KU's current net utility rate base, the proposed ash pond closures in Project 39 do not meet the financial materiality criterion triggering the CPCN requirement.⁷⁰ In the event the

⁶³ Voyles Testimony, Exhibit JNV-1 with Errata correction.

⁶⁴ Voyles Testimony at 19.

⁶⁵ Voyles Testimony, Exhibit JNV-1.

⁶⁶ Voyles Testimony at 20.

⁶⁷ *Id.*

⁶⁸ *Id.*, Exhibit JNV-1.

⁶⁹ Conroy Testimony at 15.

⁷⁰ *Id.*

Commission disagrees, KU requests a CPCN for each generating station's ash pond closure plan.⁷¹

Projects 40, 41, and 42

Projects 40, 41, and 42 involve the closure of ash ponds and the construction of process-water systems at Ghent, Trimble County, and Brown, respectively.⁷² KU contends that these projects are necessary for compliance with the CCR Rule while supporting continued operation of the generating units at those stations.⁷³ Specifically, KU proposes to close five ash ponds at Ghent, two ash ponds at Trimble County, and one ash pond at Brown, all by 2023.⁷⁴ KU notes that these ash ponds are required to be closed under the CCR Rule because they failed to comply with the applicable structural and location requirements set forth in the CCR Rule and because they cause a statistical increase in CCR constituents in the groundwater above applicable groundwater protection standards.⁷⁵

In developing the closure plans for each of these ash ponds, KU notes that it seeks to balance these challenging factors: compressed compliance deadlines; optimizing existing properties at each station site; timing of closures to support ongoing operations; and assessing how the closures can be conducted in the lowest-reasonable-cost manner to comply with the CCR Rule.⁷⁶

⁷¹ *Id.*

⁷² Voyles Testimony, Exhibit JNV-1.

⁷³ Voyles Testimony at 22.

⁷⁴ *Id.*

⁷⁵ *Id.* at 23.

⁷⁶ *Id.*

The estimated total capital cost of Project 40 is \$364.2 million.⁷⁷ In its economic analysis of Project 40,⁷⁸ KU evaluated the costs of continuing to operate the Ghent units through 2021 against the cost of retiring the Ghent units in 2019 and purchasing replacement capacity.⁷⁹ KU's economic analysis indicated that the PVRR associated with operating the Ghent units with the proposed capital projects contained in Project 40 through 2021 is \$278 million to \$574 million lower than compared to the retire/replace alternative.⁸⁰ Thus, according to KU, even if the Ghent units were assumed to cease operation after 2021, Project 40 is the lowest reasonable cost.⁸¹

The estimated total capital cost of Project 41 is \$105.3 million.⁸² In its economic analysis, KU evaluated the proposed Project 41 against the following two alternatives: (1) retire the Trimble County units in 2019 and purchase replacement capacity and (2) convert the Trimble County units to operate on natural gas.⁸³ KU's economic analysis indicated that the PVRR of Project 41 is \$495 million to \$2.9 billion favorable as compared to retiring the Trimble County units and replacing the capacity and is \$478 million to \$4 billion favorable as compared to the conversion alternative.⁸⁴

⁷⁷ *Id.* at 29.

⁷⁸ KU's economic analysis of Project 40 also took into account those costs associated with the Ghent facility contained in Projects 37 and 38. See Schram Testimony, Exhibit CRS-2 at 11.

⁷⁹ Schram Testimony, Exhibit CRS-2 at 11.

⁸⁰ *Id.* at 13.

⁸¹ *Id.*

⁸² Voyles Testimony at 31.

⁸³ Schram Testimony, Exhibit CRS-3 at 6.

⁸⁴ *Id.* at 8.

The estimated total capital cost of Project 42 is \$101.3 million.⁸⁵ In its economic analysis,⁸⁶ KU evaluated the following two alternatives to Project 42: (1) retire the Brown coal units in 2019 and purchase replacement capacity either through a purchase power agreement for two 201-MW simple-cycle combustion turbine units ("402-MW SCCT") or a purchase power agreement for one 368-MW natural gas combined cycle unit and one 201-MW simple cycle combustion turbine unit ("569-MW NGCC/SCCT"); and (2) convert the Brown coal units to operate on natural gas.⁸⁷ KU's economic analysis indicated that compared to the retire/replace and conversion alternatives, Project 42 was \$153 million favorable to \$5 million unfavorable on a PVRR basis.⁸⁸ Only one out of 12 results favor the retirement alternative: the 402-MW SCCT replacement alternative was slightly favorable under low gas prices, but unfavorable under mid and high gas prices.⁸⁹ KU contends that Project 42 is the lowest-reasonable-cost alternative, noting that the range of results for the replacement alternatives do not provide compelling evidence of a clear and likely economic advantage to retiring the Brown coal units in 2019 and replacing the capacity.⁹⁰

SETTLEMENT AGREEMENT

As a result of the June informal conference, KU filed on June 13, 2016, a unanimous Settlement Agreement which is characterized as addressing all matters at

⁸⁵ Voyles Testimony at 32.

⁸⁶ KU's economic analysis of Project 42 also took into account those costs associated with the proposed construction of Phase II of the Brown landfill as contained in Projects 36. See Schram Testimony, Exhibit CRS-1 at 7.

⁸⁷ Schram Testimony, Exhibit CRS-1 at 7.

⁸⁸ *Id.* at 11.

⁸⁹ Schram Testimony at 16.

⁹⁰ *Id.* at 18-19.

issue in this proceeding and representing a fair, just, and reasonable resolution of all the issues in this proceeding.

Article I of the Settlement Agreement addresses how KU is to recover the costs of the surface-impoundment closures and continuing expenditures, such as, groundwater monitoring at KU's active and retired generating stations through its ECR mechanism. Article II addresses the Section 199 federal tax deduction and its effect on its ECR mechanism. Article III states KU's continuing commitment to inform the Commission of any material changes in cost or scope of the approved ECR projects. Article IV addresses all other relief requested in KU's application and recommends that Commission approval be granted, including the continuation of KU's ECR ROE of 10 percent.

Article I, Section 1.1, provides that for Projects 40, 41, and 42 in KU's 2016 ECR Plan, KU will amortize over 25 years, on a non-levelized basis, its actual surface-impoundment-closure costs as they are incurred on each project to comply with the federal CCR final Rule. These costs will not include costs related to the process-water facilities included in each project; process-water facilities costs will be capitalized, depreciated, and earn a return as other ECR capital projects. As monthly costs are actually incurred for impoundment closures and CCR Rule compliance, those incurred costs will be added to the total amount being amortized and collected through the ECR mechanism. The monthly amortization amounts will be billed beginning with and including the expenses for the month of July 2016 and ending with June 2041. In addition, the unamortized actual costs incurred for the projects' non-process-water components will become part of KU's ECR rate base, and earn and recover the rate of

return applicable to ECR unamortized balances. The modified ES Forms 2.00 and 2.10 that provide for this approach are exhibits to the Settlement Agreement.

Article I, Section 1.2, provides that KU will amortize actual incurred costs for Project 39, the closed Green River, Pineville, and Tyrone Generating Stations' surface-impoundment closures, on a non-levelized basis over ten years, with monthly costs to be collected through KU's ECR mechanism. Those monthly amortization amounts will be billed beginning with and including the expenses of July 2016 and ending with June 2026. The financial treatment of these projects will be the same as that of the surface-impoundment closures at KU's active generating stations, with the unamortized balance of KU's actual incurred costs for these projects included in its ECR rate base, and allowed to earn the full rate of return applicable to ECR rate base on the unamortized balance for recovery.

The amortization approach agreed to by the parties produces reduced rate impacts in the initial years of the projects' cost recovery, a consideration of importance to the parties. For instance, a KU average residential customer, using 1,146 kilowatt hours per month, will realize a reduction of \$1.96 per month in 2016 under the agreed settlement approach as compared to KU's originally proposed depreciation treatment. Such bill-impact-reduction estimations are attached to the Conroy Settlement Testimony as page1 of Exhibit RMC-3.

According to the parties, Article I reflects significant compromises by all the parties to these proceedings. KU initially proposed to depreciate project costs for the active generating stations over their remaining lives, and use the same approach for Project 39 except over a four-year term. KIUC proposed amortizing actual incurred

costs over the average remaining service lives of the active generating stations and opposed any ECR recovery for Project 39, but asked for a ten-year amortization period if the Commission were to approve the ECR cost recovery was approved.

Article II commits KU to continue its current practice concerning the Section 199 federal tax deduction by reviewing the availability of the deduction to reduce ECR revenue requirements and whether it should be reflected in prospective ECR rates during KU's six-month and two-year ECR review proceedings. This agreed-to approach serves to ensure that the Section 199 deduction is appropriately considered and reflected in KU's ECR mechanism.

In Article III, KU commits to continuing its practice of updating the Commission of any material changes in the scope or cost of its ECR projects in addition to the information provided in the six-month and two-year review proceedings. Also, KU commits to notifying the AG and KIUC when notification is given to the Commission.

Article IV provides that, except as indicated in the Settlement Agreement and its exhibits, all of the relief requested by KU in its in its application in this proceeding, as modified by KU's errata and other filings should be approved as filed, including without limitation the following:

1. Granting KU a CPCN to construct Phase II of the landfill at Brown;
2. Declaring that no CPCN is required for any portion of KU Project 39 (surface-impoundment closures at the Green River, Pineville, and Tyrone Generating Stations);

3. Granting CPCNs for Projects 40, 41, and 42 to conduct CCR Rule compliance actions and construct new process-water systems at Ghent, Brown, and Trimble County;

4. Except as modified by the Settlement Agreement, approving KU's 2016 plan for purposes of recovering its costs through the ECR mechanism as proposed in its application, including the requested 10 percent ROE;

5. Approving KU's ECR tariff provisions for recovery of costs of KU's 2016 Plan effective for bills rendered on and after August 31, 2016 (i.e., beginning with the expense month of July 2016); and

6. Approving KU's proposed environmental surcharge ("ES") monthly filing forms as filed, except as modified by the Settlement Agreement in Exhibit 2, which accounts for the non-levelized amortization approach.

LEGAL STANDARDS

CPCN

The Commission's standard of review regarding a CPCN is well settled. No utility may construct or acquire any facility to be used in providing utility service to the public until it has obtained a CPCN from this Commission.⁹¹ To obtain a CPCN, the utility must demonstrate a need for such facilities and an absence of wasteful duplication.⁹²

"Need" requires:

[A] showing of a substantial inadequacy of existing service, involving a consumer market sufficiently large to make it

⁹¹ KRS 278.020(1).

⁹² Kentucky Utilities Co. v. Pub. Serv. Comm'n, 252 S.W.2d 885 (Ky. 1952).

economically feasible for the new system or facility to be constructed or operated.

[T]he inadequacy must be due either to a substantial deficiency of service facilities, beyond what could be supplied by normal improvements in the ordinary course of business; or to indifference, poor management or disregard of the rights of consumers, persisting over such a period of time as to establish an inability or unwillingness to render adequate service.⁹³

"Wasteful duplication" is defined as "an excess of capacity over need" and "an excessive investment in relation to productivity or efficiency, and an unnecessary multiplicity of physical properties."⁹⁴ To demonstrate that a proposed facility does not result in wasteful duplication, we have held that the applicant must demonstrate that a thorough review of all reasonable alternatives has been performed.⁹⁵ Selection of a proposal that ultimately costs more than an alternative does not necessarily result in wasteful duplication.⁹⁶ All relevant factors must be balanced.⁹⁷ The statutory touchstone for ratemaking in Kentucky is the requirement that rates set by the Commission must be fair, just, and reasonable.⁹⁸

⁹³ *Id.* at 890.

⁹⁴ *Id.*

⁹⁵ Case No. 2005-00142, *Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for the Construction of Transmission Facilities in Jefferson, Bullitt, Meade, and Hardin Counties, Kentucky* (Ky. PSC Sept. 8, 2005).

⁹⁶ See *Kentucky Utilities Co. v. Pub. Serv. Comm'n*, 390 S.W.2d 168, 175 (Ky. 1965). See also Case No. 2005-00089, *The Application of East Kentucky Power Cooperative, Inc. for a Certificate of Public Convenience and Necessity to Construct a 138 kV Electric Transmission Line in Rowan County, Kentucky* (Ky. PSC Aug. 19, 2005).

⁹⁷ Case No. 2005-00089, *East Kentucky Power Cooperative, Inc.* (Ky. PSC Aug. 19, 2005), Final Order at 6.

⁹⁸ KRS 278.190(3).

ECR Mechanism

KRS 278.183(1), commonly known as the Environmental Surcharge Statute, provides, in pertinent part, as follows:

Notwithstanding any other provision of this chapter, effective January 1, 1993, a utility shall be entitled to the current recovery of its costs of complying with the Federal Clean Air Act as amended and those federal, state, or local environmental requirements which apply to coal combustion wastes and by-products from facilities utilized for production of energy from coal in accordance with the utility's compliance plan as designated in subsection (2) of this section. These costs shall include a reasonable return on construction and other capital expenditures and reasonable operating expenses for any plant, equipment, property, facility, or other action to be used to comply with applicable environmental requirements set forth in this section. Operating expenses include all costs of operating and maintaining environmental facilities, income taxes, property taxes, other applicable taxes and depreciation expenses as these expenses relate to compliance with the environmental requirements set forth in this section.

The Environmental Surcharge Statute allows a utility to recover its qualifying environmental costs through a ratemaking procedure which is an alternative to the filing of a general rate case under KRS 278.190. The Environmental Surcharge Statute specifies: (1) the categories of costs that can be recovered by surcharge; (2) the procedures which must be followed by a utility to obtain approval of its environmental plan and surcharge; (3) the procedures and evidentiary standard to be applied by the Commission in reviewing applications for approval of an environmental plan and rate charge; and (4) the mandatory filing requirements and periodic reviews of an approved surcharge. The Commission must consider the plan and the proposed rate surcharge, and approve them if it finds the plan and rate surcharge to be reasonable and cost-effective. As part of the consideration of an environmental plan and surcharge, the

Commission is required by KRS 278.183(2)(b) to "[e]stablish a reasonable return on compliance-related capital expenditures."

FINDINGS

Having reviewed the record and being otherwise sufficiently advised, the Commission finds that KU has sufficiently established a need for the proposed projects contained in its 2016 Plan in order to achieve compliance with the CAA, as amended, the MATS Rule, and the CCR Rule. The Commission also finds that the proposed projects contained in KU's 2016 Plan are the lowest-reasonable-cost alternatives to achieve compliance with the relevant environmental statute and regulations. The Commission notes that KU's economic analyses of the individual projects in its 2016 Plan contain reasonable assumptions and alternatives, and are based on appropriate methodologies. We further note that KU's economic analyses showed that the proposed environmental projects are the lowest-reasonable-cost alternatives. The Commission finds that the proposed projects will not result in wasteful duplication of similar or alternative facilities or construction. Thus, the Commission finds that KU's 2016 Plan as amended to recover the costs of the pollution-control construction through its ECR Surcharge tariff is reasonable.

Therefore, the Commission concludes that the installation of supplemental mercury-related control technologies, which allows the use of the most-cost-effective additive injections in order to mitigate mercury emissions, the impoundment-related closure construction, and the construction of new process-water systems are required under applicable environmental regulations in order to assure meeting those

regulations, and that the proposed environmental compliance construction projects are the least-cost reasonable solution in meeting those requirements.

Accordingly, the Commission finds that, except for the provision discussed below, the remaining provisions of the Settlement Agreement and its attached exhibits, are reasonable and should be accepted on matters of the accounting treatment, timing, and recovery of costs involved in the proposed environmental compliance projects of the case. The Commission, however, based on the analysis that follows, finds that the provisions concerning the declaration that no CPCNs are required for Project 39 and the 10 percent ROE are not reasonable and these two provisions should therefore be modified.

CPCN Requirement for Project 39

KRS 278.020(1) requires a utility to obtain a CPCN from the Commission before beginning construction of any project except for service connections and those projects deemed to be "ordinary extensions of existing systems in the usual course of business." 807 KAR 5:001, Section 15(3), sets forth the following parameters for those projects that should be considered ordinary extensions of existing systems in the usual course of business.

A certificate of public convenience and necessity shall not be required for extensions that do not create wasteful duplication of plant, equipment, property, or facilities, or conflict with the existing certificates or service of other utilities operating in the same area and under the jurisdiction of the commission that are in the general or contiguous area in which the utility renders service, and that do not involve sufficient capital outlay to materially affect the existing financial condition of the utility involved or, will not result in increased charges to its customers.

KU argues that the estimated \$77.9 million total cost for Project 39 does not materially affect KU's existing financial condition and, thus, the proposed project should be exempt from the CPCN requirement. The Commission disagrees and finds that Project 39's estimated total capital cost is both significant and would materially impact KU's existing financial condition. Because these costs, if approved, would be recovered through the ECR mechanism, the Commission also finds that Project 39 would result in increased charges to KU's customers. Accordingly, the Commission declares that CPCNs are required for Project 39.

Based on the discrete nature of the proposed surface impoundment closures at three separate generating stations, the Commission will grant KU one CPCN per generating station for the impoundment closures at Green River, Pineville, and Tyrone.

Return on Equity

Article IV of the Settlement Agreement provides for KU's 2016 Plan to earn the 10 percent ROE as approved by the Commission on June 30, 2015, for use in ECR billings in Case No. 2014-00371.⁹⁹ For the reasons discussed below, the Commission finds this aspect of the settlement to be unreasonable for the purpose of calculating the return on KU's 2016 Plan, and that it should be modified. Although the Commission found a 10 percent ROE to be reasonable in Case No. 2015-00411¹⁰⁰ for calculating KU's ECR charges for its 2011 Environmental Compliance Plan, the Commission is not bound by that previous approval in setting a reasonable ROE for the 2016 Plan

⁹⁹ Case No. 2014-00371, *Application of Kentucky Utilities Company for an Adjustment of Its Electric Rates* (Ky. PSC June 30, 2015).

¹⁰⁰ Case No. 2015-00411, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Kentucky Utilities Company for the Six-Month Billing Period Ending October, 31, 2015* (Ky. PSC Mar. 16, 2016).

investment. As stated on page 10 of KU's and Louisville Gas and Electric Company's ("the Companies") Post-Hearing Brief ("Brief"), the Commission "must exercise its own judgment in evaluating the evidence and law in these proceedings."

The controlling statute, KRS 278.183(2)(b), provides that when a new environmental compliance plan is filed, the Commission must "[e]stablish a reasonable return on compliance-related capital expenditures." In light of the sustained downward trend in electric utility ROE awards as exhibited by the Regulatory Research Associates ("RRA") reports introduced at the public hearing in this matter,¹⁰¹ the Commission finds a 10 percent ROE to be at an unnecessarily high level to compensate investors for the risk in investing in the Companies and their new ECR projects on an ongoing basis.

The 10 percent ROE was found to be reasonable by the Commission in June 2015 in Case No. 2014-00371¹⁰² based on a substantial record, which included expert testimony filed by KU and the intervening parties over the six-month period of November 2014 through April 2015. Since that time, capital markets changed sufficiently for the Commission to have approved a 9.7 percent ROE for the Accelerated Service Line Replacement Program ("ASRP") of Duke Energy Kentucky, Inc. ("Duke Kentucky") in Case No. 2015-00210.¹⁰³ The Commission notes that in that proceeding, it was the request of Duke Kentucky to use its most recent Commission approved ROE of 10.375 percent from Duke Kentucky's 2009 gas rate case to calculate the return on

¹⁰¹ PSC – Exhibits 3–6.

¹⁰² Case No. 2014-00371, *Kentucky Utilities Company* (Ky. PSC June 30, 2015).

¹⁰³ Case No. 2015-00210, *Application of Duke Energy Kentucky, Inc. for a Certificate of Public Convenience and Necessity Authorizing the Implementation of an Accelerated Service Line Replacement Program, Approval of Ownership of Service Lines, and a Gas Pipeline Replacement Surcharge* (Ky. PSC Feb. 2, 2016).

its proposed ASRP.¹⁰⁴ As a result of a settlement by Duke Kentucky and the AG in that case, the Commission approved as reasonable a 9.7 percent ROE in February 2016.

The Companies' testimony did not include an analysis of current economic conditions, nor did it address any of the traditional ROE methodologies, such as Discounted Cash Flow, Capital Asset Pricing Model, Risk Premium, or Comparable Earnings. As stated numerous times in their Brief, the 10 percent ROE was approved by the Commission relatively recently in June 2015. However, over 12 months have passed since that time and, as noted above, the Environmental Surcharge Statute requires the Commission to establish a reasonable return on environmental expenditures. In approving a 10 percent ROE in June 2015 in KU's last rate case, the Commission was unaware that a new environmental compliance plan would be filed in 2016. Thus, the Commission finds it appropriate in this case to consider the RRA reports that were included in the record and described by the Companies' Brief, at page 29, in determining the ROE to now be authorized as reasonable considering the ROE expected by investors for the investment of new capital and the nature of the rate recovery under the Environmental Surcharge Statute.

The Companies described in their Brief the documents introduced by Staff at the public hearing, and explained why they believe it is inappropriate to rely on ROE awards by Commissions in other jurisdictions in cases involving electric. The Commission has stated in previous Orders that we do not rely on individual returns awarded in other states in determining the appropriate ROE for Kentucky jurisdictional utilities. However, we have also stated that we find it reasonable to expect that other

¹⁰⁴ See Case No. 2009-00202, *Application of Duke Energy Kentucky, Inc. for an Adjustment of Rates* (Ky. PSC Dec. 29, 2009).

state commissions, each with its own attributes, are evaluating expert witness testimony which uses the same or similar cost-of-equity models as those presented by parties participating in Kentucky rate proceedings, and reaching conclusions based on the data provided in the records of individual cases. Here, no cost-of-equity models were presented by any party and, thus, we find it reasonable to consider the ROEs as reported by RRA as indicative of current economic market indicators for ROE.

The RRA reports are not exhaustive in terms of presenting complete information concerning all utility rate case decisions, as pointed out in the Companies' Brief. The reports do, however, summarize the conclusions reached by other commissions, as well as this Commission, as to reasonable ROEs, and contain explanatory reference points as to individual circumstances, all of which are available to investors. To the extent that investors' expectations are influenced by such publications, and we believe they are, we also find it appropriate to use that information to put their expectations in context.

While we do not rely on the specific ROE awards summarized by the RRA reports, we take note of the simple fact that average annual ROE awards by state public service commissions have been steadily declining since 2009, as shown on page 3 of the Major Rate Case Decisions—Calendar 2015 report entered into the record by Staff at the hearing. Whether Virginia State Corporate Commission ("VSCC") awards are included or not, the average ROE authorized electric utilities in 2015 was lower than that for 2014, and the average annual awards for both years were below 10 percent (9.85 percent in 2015 compared to 9.91 in 2014, including VSCC awards reflecting

statutorily mandated ROE premiums; and 9.58 percent in 2015 excluding VSCC awards, down from 9.76 percent in 2014).¹⁰⁵

The RRA Major Rate Case Decisions – January – March 2016 report provided by Staff at the hearing show that in the first quarter of 2016, the inclusion of VSCC awards caused the average ROE for electric utilities to increase to 10.26 percent. Excluding those awards, however, the average first quarter ROE award is 9.68 percent. The point out that the 9.85 percent ROE award for Indianapolis Power and Light Company (“IPL”), which was contained in the January – March 2016 report, was actually reduced by the Indiana Utility Regulatory Commission from 10 percent due to mismanagement. The Commission notes that increasing IPL’s ROE from 9.85 to 10 percent in the first quarter 2016 ROE results would produce a first quarter average ROE of 9.75 percent, excluding VSCC awards.

The Commission is relying on the RRA information discussed above for two conclusions regarding a reasonable ROE award for KU’s 2016 Plan in this proceeding. First, when statutory ROE premiums that are awarded to some utilities in Virginia are excluded, as investors would be able to do with the information provided, there is a clear trend of average ROE awards below 10 percent. Second, despite quarterly averages that occasionally are higher than those for the directly preceding quarter, the annual trend has been for decreasing ROE awards. Page 3 of the January – March 2016 report shows quarterly averages through 2016. Taking simple 12 month averages of quarterly ROE awards for the 12 months ended March 31 each year shows that 12-month averages were approximately 10 percent at March 31 of 2013 and 2014, and

¹⁰⁵ Virginia statutes authorize the State Corporation Commission to approve additional ROE basis points for certain generation projects.

then decline to 9.96 percent for the 12 months ended March 2015 and to 9.75 percent for the 12 months ended March 2016. These averages reflect all awards reported, including Virginia. The Commission agrees with the Companies that these averages are composed of a range of ROE awards, some of which are 10 percent or more. The Commission does not agree, in light of the trends represented by this information, that it should now approve a 10 percent ROE as was granted in a utility's last rate because it has been our tradition or usual practice, or out of a sense of expediency. Doing so would be contrary to the mandate under the Environmental Surcharge Statute to establish a reasonable return on compliance expenditures.

In spite of the Companies' numerous references to the Commission's long-standing practice of using a utility's last base rate case ROE in establishing reasonable ECR cost pursuant to KRS 278.183, the Response to Information Requested at Hearing Held on June 14, 2016, Item 2, is evidence that the last base rate case ROE has not been exclusively used for that purpose. The response to Item 2 provides a chart showing the 10.10 percent ROE found by the Commission to be reasonable for 2011 environmental compliance plans. The ROEs established by the settlement in Case No. 2011-00161¹⁰⁶ were 10.63 percent for projects and items in the 2009, 2006, and 2005 environmental compliance plans, as established in a previous base rate case proceeding, and 10.10 percent for projects and items in the 2011 environmental compliance plans, *unless prospectively changed by a future Commission Order.*¹⁰⁷ The 10.10 percent to which the parties agreed and the Commission approved was

¹⁰⁶ Case No. 2011-00161, *Application of Kentucky Utilities Company for Certificates of Public Convenience and Necessity and Approval of Its 2011 Compliance Plan for Recovery by Environmental Surcharge* (Ky. PSC Dec. 15, 2011), Final Order.

¹⁰⁷ *Id.* at 17. [Emphasis added.]

established through the process of discovery, after the filing of expert testimony regarding ROE. The italicized language in the Commission's Order sends the clear message that the Commission may not always choose to rely on ROEs established in previous proceedings in exercising its judgment as to reasonable cost for new ECR plans pursuant to KRS 278.183.

Irrespective of the agreement by the parties that a 10 percent ROE is appropriate for the 2016 Plan, the Commission finds no basis to continue use of that ROE for monthly automatic cost recovery under that plan, particularly considering the economic climate now facing Kentucky ratepayers. For purposes of setting an ROE for the 2016 Plan, it is not necessary to establish an upper and lower range of reasonableness. The only requirement is to set a specific ROE which is largely guaranteed, by the operation of the ECR mechanism, through the recovery of environmental compliance costs and investments with practically no regulatory lag. The Commission takes note of the Duke Energy ASRP ROE approved in February of this year, as well as the previously mentioned trends in electric utility ROE awards since KU filed its application and the Commission issued its final order in Case No. 2014-00371.¹⁰⁸

After weighing all the evidence of record, including that presented at the hearing, the Commission finds KU's required ROE for purposes of the 2016 ECR and related monthly surcharge filings to be 9.8 percent. Despite the Commission's finding that a reasonable ROE is one that is lower than the 10 percent to which the parties agreed, this should not be considered as a discount to account for the diminished risk of cost

¹⁰⁸ Case No. 2014-00371, *Kentucky Utilities Company* (Ky. PSC June 30, 2015).

disallowance, as the Companies' Brief theorizes,¹⁰⁹ nor as a ROE reduction due to mismanagement,¹¹⁰ and it is not intended to, nor can it, be punitive.¹¹¹ The Commission's finding as to a reasonable ROE is simply a reflection of current economic conditions, investor expectations, and our statutory duty under KRS 278.183(2)(b).

In summary, based on its review of the provisions of the Settlement Agreement and the exhibits attached thereto and the record in this proceeding, including intervenor testimony, data responses, and information presented at the public hearing, the Commission finds that the provisions of the Settlement Agreement are in the public interest and should be approved with two exceptions. These exceptions are the CPCNs required for Project 39 and the ROE to be used in KU's 2016 Plan and monthly ECR filings for that plan, as discussed above. The Settlement Agreement is the product of arm's-length negotiations among knowledgeable, capable parties. Approval of the Settlement, except for the provisions relating to the declaration that no CPCN is required for Project 39 and the ROE, is based solely on the reasonableness of the other provisions in total and does not constitute precedent on any of those other issues except as specifically provided for therein.

IT IS THEREFORE ORDERED that:

1. KU is granted a CPCN for Project 36, the construction of Phase II of the landfill at Brown as described in KU's application.

¹⁰⁹ Brief at 32.

¹¹⁰ *Id.* at 27–28.

¹¹¹ *Id.* at 28, fn 83.

2. KU is granted a CPCN for Project 40 which consists of the closure of five surface impoundments and construction of a process-water system at Ghent as described in KU's application.

3. KU is granted a CPCN for Project 41 which consists of the closure of two surface impoundments and construction of a process-water system at Trimble County as described in KU's application.

4. KU is granted a CPCN for Project 42 which consists of the closure of one surface impoundment and construction of a process-water system at Brown as described in KU's application.

5. KU's request for a declaratory order that no CPCNs are needed for the closure of surface impoundments at Green River, Pineville, and Tyrone is denied.

6. KU is granted three CPCNs for Project 39, one each for the closure of surface impoundments at Green River, Pineville, and Tyrone.

7. KU's 2016 Plan, consisting of Projects 36, 37, 38, 39, 40, 41 and 42, is approved.

8. The proposed revisions and additions to KU's monthly ES forms are approved as modified by the Settlement Agreement with the effective date of the revisions approved as requested.

9. KU shall use a 9.8 percent ROE in the ECR mechanism for the 2016 Plan.

10. All provisions of the Settlement Agreement attached hereto and incorporated herein as the Appendix, except as set forth in ordering paragraphs 5 and 9, are approved.

11. Within ten days of the date of this Order, KU shall file with the Commission revised tariff sheets setting out Rate Schedule ECR as approved herein and reflecting that it was approved pursuant to this Order.

12. KU shall promptly file with the Commission a notice and supporting analysis in the event that a new or revised environmental requirement impacts any facility in service or under construction.

13. KU shall submit status update reports on the construction and implementation of the proposed projects contained in its 2016 Plan every three months from the date of this Order. Such reports shall include, among other things, detailed information regarding the amount spent to date, the amount spent during the reporting period, the projected budget for the next reporting period, the total projected costs each of the projects contained in the 2016 Plan, construction activities that occurred during the reporting period, and the construction activities for the next reporting period.

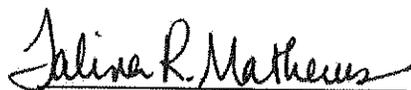
14. Any documents filed in the future pursuant to ordering paragraphs 12 and 13 herein shall reference this case number and shall be retained in the utility's general correspondence files.

15. The Executive Director is delegated authority to grant reasonable extension of time for the filing of any documents required by ordering paragraph 13 of this Order upon KU's showing of good cause.

By the Commission

ENTERED
AUG 08 2016
KENTUCKY PUBLIC
SERVICE COMMISSION

ATTEST:


Executive Director

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2016-00026 DATED **AUG 08 2016**

SETTLEMENT AGREEMENT, STIPULATION AND RECOMMENDATION

This Settlement Agreement, Stipulation, and Recommendation ("Settlement Agreement") is entered into this 13th day of June 2016 by and between Kentucky Utilities Company ("KU") and Louisville Gas and Electric Company ("LG&E") (collectively, "the Utilities"); Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention ("AG"); and Kentucky Industrial Utility Customers, Inc. ("KIUC") (collectively, "Parties").

WITNESSETH:

WHEREAS, on January 29, 2016, KU filed with the Kentucky Public Service Commission ("Commission") its Application *In the Matter of: The Application of Kentucky Utilities Company for Certificates of Public Convenience and Necessity and Approval of Its 2016 Compliance Plan for Recovery by Environmental Surcharge*, and the Commission has established Case No. 2016-00026;

WHEREAS, on January 29, 2016, LG&E filed with the Commission its Application *In the Matter of: The Application of Louisville Gas and Electric Company for Certificates of Public Convenience and Necessity and Approval of Its 2016 Compliance Plan for Recovery by Environmental Surcharge*, and the Commission has established Case No. 2016-00027 (Case Nos. 2016-00026 and 2016-00027 are hereafter collectively referenced as the "ECR Proceedings");

WHEREAS, on February 5, 2016, the Commission Staff issued deficiency letters to the Companies concerning their applications in the ECR Proceedings, which deficiencies the Companies cured on February 9, 2016, as reflected by a letter in each of the ECR Proceedings from the Commission Staff dated February 16, 2009;

WHEREAS, the Commission has granted full intervention in the ECR Proceedings to the AG and KIUC;

WHEREAS, a prehearing informal conference for the purpose of discussing settlement, attended by representatives of the Parties and the Commission Staff took place on June 9, 2016, at the offices of the Commission, during which a number of procedural and substantive issues were discussed, including potential settlement of all issues pending before the Commission in the ECR Proceedings;

WHEREAS, all of the Parties hereto unanimously desire to settle all the issues pending before the Commission in the ECR Proceedings;

WHEREAS, the adoption of this Settlement Agreement as a fair, just, and reasonable disposition of the issues in this case will eliminate the need for the Commission and the Parties to expend significant resources litigating these ECR Proceedings, and eliminate the possibility of, and any need for, rehearing or appeals of the Commission's final orders herein;

WHEREAS, it is understood by all Parties hereto that this Settlement Agreement is subject to the approval of the Commission, insofar as it constitutes an agreement by all Parties to the ECR Proceedings for settlement;

WHEREAS, all of the Parties, who represent diverse interests and divergent viewpoints, agree that this Settlement Agreement, viewed in its entirety, is a fair, just, and reasonable resolution of all the issues in the ECR Proceedings; and

WHEREAS, the Parties believe sufficient and adequate data and information support this Settlement Agreement, and further believe the Commission should approve it;

NOW, THEREFORE, for and in consideration of the promises and conditions set forth herein, the Parties hereby stipulate and agree as follows:

ARTICLE I. AMORTIZATION OF SURFACE-IMPOUNDMENT-CLOSURE COSTS

1.1. Concerning the Utilities' amended compliance plan for purposes of recovering the costs of new pollution control facilities through their respective Environmental Cost Recovery ("ECR") Surcharge tariff provisions ("2016 ECR Plans"), for KU Projects 40, 41, and 42 and LG&E Projects 29 and 30, each Utility will amortize on a non-levelized basis over 25 years the actual surface-impoundment-closure costs incurred and CCR Rule compliance costs incurred (including groundwater monitoring costs) of each project; such costs will not include costs related to the process-water facilities included in each project. The monthly amortization amounts to be collected through each Utility's ECR mechanism will be billed over a total of 300 expense months beginning with and including the expense month of July 2016 and ending with and including the expense month of June 2041. Each Utility will include the unamortized balance of such actual costs in its ECR rate base and will be entitled to earn and recover the full rate of return applicable to ECR rate base on all such unamortized balances.

1.2. For KU Project 39, KU will amortize on a non-levelized basis over 10 years the actually incurred costs of the project, with monthly amortization amounts to be collected through KU's ECR mechanism for a total of 120 expense months beginning with and including the expense month of July 2016 and ending with and including the expense month of June 2026. KU will include the unamortized balance of such actual costs in its ECR rate base and will be entitled to earn and recover the full rate of return applicable to ECR rate base on the unamortized balance.

1.3. As with all ECR projects, ECR cost recovery as described in Paragraphs 1.1 and 1.2 above will be adjusted or eliminated to account for base-rate roll-ins or project elimination; however, no ECR base-rate roll-in or project elimination will affect the period over which the

unamortized balances will be recovered or the Utilities' right to recovery of, and a full rate of return on, all such unamortized balances.

1.4. The depreciation rates proposed by the Utilities in their applications and the associated requests for approval by the Commission are withdrawn.

ARTICLE II. SECTION 199 TAX DEDUCTION

2.1. The Utilities will continue their current practice concerning the Section 199 federal tax deduction by reviewing the use of the deduction and determining whether the deduction would be available to reduce ECR revenue requirements and should be reflected in prospective ECR rates in six-month and two-year ECR review proceedings held before the Commission. Nothing in this provision is intended to bind any of the Parties or the Commission concerning any position they might take concerning the Section 199 deduction in any of the Utilities' six-month or two-year ECR review proceedings.

ARTICLE III. REPORTING TO THE COMMISSION CONCERNING THE UTILITIES' 2016 ECR PLANS

3.1. The Utilities commit to continue their current practice of updating the Commission if and when material changes occur to the scope or cost of approved ECR projects in addition to the information the Utilities ordinarily provide in their six-month and two-year ECR review proceedings. If the Utilities determine a change sufficiently material to merit notifying the Commission occurs concerning one or more of their respective 2016 ECR Plan projects, the Utilities commit to notify the Parties within a reasonable time following the Utilities' notification of the Commission. The Utilities further commit to make reasonable efforts to invite the Parties to attend any meetings the Utilities have with the Commission or Commission Staff for providing updates concerning any 2016 ECR Plan projects.

**ARTICLE IV. ALL OTHER RELIEF TO BE GRANTED AS REQUESTED IN THE
UTILITIES' APPLICATIONS**

4.1. The Parties agree that, except as modified in this Settlement Agreement and the exhibits attached hereto, all of the relief requested in the Utilities' filings in the ECR Proceedings (as corrected by the Utilities' errata and other filings in the ECR Proceedings) should be approved as filed, including without limitation the following:

(A) Granting KU a certificate of public convenience and necessity ("CPCN") to construct Phase II of the Brown landfill;

(B) A declaration that no CPCN is required for any portion of KU Project 39 (surface-impoundment closures at the Green River, Pineville, and Tyrone Generating Stations);

(C) Granting the Utilities CPCNs to conduct federal Coal Combustion Residuals ("CCR") Rule compliance construction and construct new process water systems at the Ghent, E.W. Brown, Trimble County, and Mill Creek Generating Stations (KU Projects 40, 41, and 42 and LG&E Projects 29 and 30);

(D) Except as modified by this Settlement Agreement in Article I, approving the Utilities' 2016 ECR Plans for purposes of recovering their costs through the Utilities' respective ECR mechanisms as proposed in the Utilities' applications in the ECR proceedings, including the Utilities' requested 10.00% return on equity as approved by the Commission for use in the Utilities' ECR billings in the Commission's final orders dated June 30, 2015, in Case Nos. 2014-00371 and 2014-00372;

(E) Approving the Utilities' respective ECR tariff provisions for recovery of the costs of the Utilities' 2016 ECR Plans effective for bills rendered on and after August 31, 2016 (i.e., beginning with the expense month of July 2016); and

(F) Approving the Utilities' proposed environmental surcharge ("ES") monthly filing forms as filed, except as modified by this Settlement Agreement in Exhibit 1 (KU's revised ES Forms 2.00 and 2.10) and Exhibit 2 (LG&E's revised ES Forms 2.00 and 2.10), which account for the non-levelized amortization approach addressed in Article I of this Settlement Agreement.

ARTICLE V. MISCELLANEOUS PROVISIONS

5.1. Except as specifically stated otherwise in this Settlement Agreement, entering into this Settlement Agreement shall not be deemed in any respect to constitute an admission by any of the Parties that any computation, formula, allegation, assertion or contention made by any other party in these ECR Proceedings is true or valid.

5.2. The Parties hereto agree that the foregoing stipulations and agreements represent a fair, just, and reasonable resolution of the issues addressed herein and request the Commission to approve the Settlement Agreement.

5.3. Following the execution of this Settlement Agreement, the Parties shall cause the Settlement Agreement to be filed with the Commission on or about June 14, 2016, together with a request to the Commission for consideration and approval of this Settlement Agreement effective for bills rendered on and after August 31, 2016 (i.e., beginning with the expense month of July 2016) by issuing an order on or before July 29, 2016.

5.4. Each of the Parties waives all cross-examination of the other Parties' witnesses unless the Commission disapproves this Settlement Agreement, and each party further stipulates and recommends that the Notice of Intent, Notice, Application, testimony, pleadings, and responses to data requests filed in the ECR Proceedings be admitted into the record. The Parties stipulate that after the date of this Settlement Agreement they will not otherwise contest the

Utilities' proposals, as modified by this Settlement Agreement, in the hearing of the ECR Proceedings regarding the subject matter of the Settlement Agreement, and that they will refrain from cross-examination of the Utilities' witnesses during the hearing, except insofar as such cross-examination is in support of the Settlement Agreement.

5.5. This Settlement Agreement is subject to the acceptance of, and approval by, the Commission. The Parties agree to act in good faith and to use their best efforts to recommend to the Commission that this Settlement Agreement be accepted and approved.

5.6. If the Commission issues an order adopting this Settlement Agreement in its entirety and without additional conditions, each of the Parties agrees that it shall file neither an application for rehearing with the Commission, nor an appeal to the Franklin Circuit Court with respect to such order.

5.7. If the Commission does not accept and approve this Settlement Agreement in its entirety, then: (a) any or all of the Parties may withdraw from this Settlement Agreement, and any withdrawing Party shall not be bound by any of the provisions herein, though any such withdrawals shall not preclude any or all of the Parties from advocating any position contained in this Settlement Agreement; (b) any of the Parties may request a hearing on any or all of the issues in the ECR Proceedings; and (c) neither the terms of this Settlement Agreement nor any matters raised during the settlement negotiations shall be binding on any withdrawing Party or be construed against any withdrawing Party.

5.8. All Parties agree to keep confidential all communications among any of the Parties concerning this Settlement Agreement, including without limitation all communications related to negotiating this Settlement Agreement. This provision will survive any withdrawal from this Settlement Agreement pursuant to Article 5.7 above or any action by the Commission,

and will be binding upon all Parties, including any Parties withdrawing from this Settlement Agreement.

5.9. If the Settlement Agreement is voided or vacated for any reason after the Commission has approved the Settlement Agreement, none of the Parties will be bound by the Settlement Agreement except as stated in Article 5.8 above.

5.10. The Settlement Agreement shall in no way be deemed to divest the Commission of jurisdiction under Chapter 278 of the Kentucky Revised Statutes.

5.11. The Settlement Agreement shall inure to the benefit of and be binding upon the Parties hereto and their successors and assigns.

5.12. The Settlement Agreement constitutes the complete agreement and understanding among the Parties, and any and all oral statements, representations or agreements made prior hereto or contained contemporaneously herewith shall be null and void and shall be deemed to have been merged into the Settlement Agreement.

5.13. The Parties hereto agree that, for the purpose of the Settlement Agreement only, the terms are based upon the independent analysis of the Parties to reflect a fair, just, and reasonable resolution of the issues herein and are the product of compromise and negotiation.

5.14. The Parties hereto agree that neither the Settlement Agreement nor any of the terms shall be admissible in any court or commission except insofar as such court or commission is addressing litigation arising out of the implementation of the terms herein or the approval of this Settlement Agreement. This Settlement Agreement shall not have any precedential value in this or any other jurisdiction.

5.15. The signatories hereto warrant that they have appropriately informed, advised, and consulted their respective Parties in regard to the contents and significance of this Settlement

Agreement and based upon the foregoing are authorized to execute this Settlement Agreement on behalf of their respective Parties.

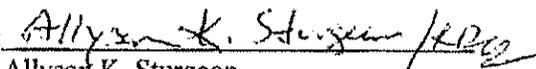
5.16. The Parties hereto agree that this Settlement Agreement is a product of negotiation among all Parties hereto, and no provision of this Settlement Agreement shall be strictly construed in favor of or against any party. Notwithstanding anything contained in the Settlement Agreement, the Parties recognize and agree that the effects, if any, of any future events upon the operating income of the Utilities are unknown and this Settlement Agreement shall be implemented as written.

5.17. The Parties hereto agree that this Settlement Agreement may be executed in multiple counterparts.

IN WITNESS WHEREOF, the Parties have hereunto affixed their signatures.

Kentucky Utilities Company and
Louisville Gas and Electric Company

By: 
Kendrick R. Riggs

By: 
Allyson K. Sturgeon

Attorney General for the Commonwealth of
Kentucky, by and through the Office of Rate
Intervention

HAVE SEEN AND AGREED:

By: _____
Lawrence W. Cook
Rebecca W. Goodman

Kentucky Industrial Utility Customers, Inc.

HAVE SEEN AND AGREED:

By: Michael L. Kurtz
Michael L. Kurtz
Kurt J. Boehm
Jody M. Kyler Cohn

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KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT
 Revenue Requirements of Environmental Compliance Costs
 For the Expense Month of

Determination of Environmental Compliance Rate Base

	Environmental Compliance Plan	
Eligible Pollution Control Plant		
Eligible Pollution CWIP Excluding AFUDC		
Subtotal		
Additions:		
Inventory - Emission Allowances per ES Forms 2.31, 2.32, 2.33 and 2.34		
Less: Allowance Inventory Baseline		
Net Emission Allowance Inventory		
Cash Working Capital Allowance		
Net Unamortized Closure Cost Balance - Active Stations		
Net Unamortized Closure Cost Balance - Retired Stations		
Subtotal		
Deductions:		
Accumulated Depreciation on Eligible Pollution Control Plant		
Pollution Control Deferred Income Taxes		
Pollution Control Deferred Investment Tax Credit		
Subtotal		
Environmental Compliance Rate Base		

Determination of Pollution Control Operating Expenses

	Environmental Compliance Plan	
Monthly Operations & Maintenance Expense		
Monthly Depreciation & Amortization Expense		
Monthly Taxes Other Than Income Taxes - Eligible Plant		
Monthly Taxes Other Than Income Taxes - Closure Costs		
Amortization of Monthly Closure Costs - Active Stations		
Amortization of Monthly Closure Costs - Retired Stations		
Monthly Emission Allowance Expense from ES Forms 2.31, 2.32, 2.33 and 2.34		
Add KU Current Month TC2 Emission Allowance Expense reported on ES Form 2.31, 2.32, 2.33 and 2.34		
Less Monthly Emission Allowance Expense in base rates		
Net Recoverable Emission Allowance Expense		
Monthly Surcharge Consultant Fee		
Construction Monitoring Consultant Fee		
Total Pollution Control Operations Expense		

Determination of Beneficial Reuse Operating Expenses

	Environmental Compliance Plan
Total Monthly Beneficial Reuse Expense	
Adjustment for Beneficial Reuse in Base Rates (from ES Form 2.61)	
Net Beneficial Reuse Operations Expense	

Proceeds From By-Product and Allowance Sales

	Total Proceeds	Amount in Base Rates	Net Proceeds
	(1)	(2)	(1) - (2)
Allowance Sales			
Scrubber By-Products Sales			
Total Proceeds from Sales			

ES FORM 2.10

KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT
 Plant, CWIP & Depreciation Expense

For the Month Ended:

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFLDC	(5) Eligible Net Plant In Service	(6) Unamortized ITC as of	(7) Deferred Tax Balance as of	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)+(4)				
2009 Plan: Project 28 - Brown 3 SCR Project 29 - ATB Expansion at E.W. Brown Station (Phase II) Project 30 - Ghent CCP Storage (Landfill - Phase I) Project 31 - Trimble County Ash Treatment Basin (BAP/GSP) Project 32 - Trimble County CCP Storage (Landfill - Phase I) Project 33 - Beneficial Reuse								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2009 Plan								
Net Total - 2009 Plan:								
2011 Plan: Project 29 - Brown Landfill (Phase I) Project 34 - E.W. Brown Station Air Compliance Project 35 - Ghent Station Air Compliance								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2011 Plan								
Net Total - 2011 Plan:								
2016 Plan: Project 36 - Brown Landfill (Phase II) Project 37 - Ghent 2 WFGD Improvements Project 38 - Supplemental Mercury Control Project 40 - Ghent New Process Water Systems Project 41 - Trimble County New Process Water Systems Project 42 - Brown New Process Water Systems								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2016 Plan								
Net Total - 2016 Plan:								
Net Total - All Plans:								

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KLU at 48% and LG&E at 52%

Note 2: Project 29 as approved in the 2009 ECR Plan recovers costs associated with the Brown Aux Pond (Phase II). In the 2011 Plan, Project 29 was amended to recover costs associated with the conversion of the Brown Main Ash Pond to the Brown Landfill (Phase I)

**LOUISVILLE GAS AND ELECTRIC COMPANY
ENVIRONMENTAL SURCHARGE REPORT**

Revenue Requirements of Environmental Compliance Costs
For the Expense Month of

Determination of Environmental Compliance Rate Base

	Environmental Compliance Plan
Eligible Pollution Control Plant	
Eligible Pollution CWIP Excluding AFUDC	
Subtotal	
Additions:	
Inventory - Emission Allowances per ES Forms 2.31, 2.32, 2.33 and 2.34	
Cash Working Capital Allowance	
Net Unamortized Closure Cost Balance	
Subtotal	
Deductions:	
Accumulated Depreciation on Eligible Pollution Control Plant	
Pollution Control Deferred Income Taxes	
Subtotal	
Environmental Compliance Rate Base	

Determination of Pollution Control Operating Expenses

	Environmental Compliance Plan
Monthly Operations & Maintenance Expense	
Monthly Depreciation & Amortization Expense less investment tax credit amortization	
Monthly Taxes Other Than Income Taxes - Eligible Plant	
Monthly Taxes Other Than Income Taxes - Closure Costs	
Amortization of Monthly Closure Costs	
Monthly Emission Allowance Expense from ES Forms 2.31, 2.32, 2.33 and 2.34	
Monthly Surcharge Consulting Fees	
Construction Monitoring Consultant Fee	
Total Pollution Control Operations Expense	

Determination of Beneficial Reuse Operating Expenses

	Environmental Compliance Plan
Total Monthly Beneficial Reuse Expense	
Adjustment for Beneficial Reuse in Base Rates (from ES Form 2.61)	
Net Beneficial Reuse Operations Expense	

Proceeds From By-Product and Allowance Sales

	Total Proceeds	Amount in Base Rates	Net Proceeds
	(1)	(2)	(1) - (2)
Allowance Sales			
Scrubber By-Products Sales			
Total Proceeds from Sales			

ES FORM 2.18

LOUISVILLE GAS AND ELECTRIC COMPANY
 ENVIRONMENTAL SURCHARGE REPORT
 Plant, CWIP & Depreciation Expense

For the Month Ended:

(1) Description	(2) Eligible Plant In Service	(3) Eligible Accumulated Depreciation	(4) CWIP Amount Excluding AFUDC	(5) Eligible Net Plant In Service	(6) Deferred Tax Balance as of	(7) Monthly ITC Amortization Credit	(8) Monthly Depreciation Expense	(9) Monthly Property Tax Expense
				(2)-(3)-(4)				
2009 Plan:								
Project 22 - Cane Run CCF Storage (Landfill - Phase I) [CANCELLED]								
Project 23 - Trimble County Ash Treatment Basin (BAP/GSP)								
Project 24 - Trimble County CCF Storage (Landfill - Phase I)								
Project 25 - Beneficial Reuse								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2009 Plan								
Net Total - 2009 Plan:								
2011 Plan:								
Project 26 - Mill Creek Station Air Compliance								
Project 27 - Trimble County Unit 1 Air Compliance								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2011 Plan								
Net Total - 2011 Plan:								
2016 Plan:								
Project 28 - Supplemental Mercury Control								
Project 29 - Mill Creek New Process Water Systems								
Project 30 - Trimble County New Process Water Systems								
Subtotal								
Less Retirements and Replacement resulting from implementation of 2016 Plan								
Net Total - 2016 Plan:								
Net Total - All Plans:								

Note 1: Trimble County projects for the 2009 Plan are proportionately shared by KU at 48% and LG&E at 52%.

Note 2: Effective with the September 2012 expense month, Project 22 is cancelled and the previous CWIP balance is included on ES Form 2.50 as an expense for the September 2012 expense month.

*Honorable Allyson K Sturgeon
Senior Corporate Attorney
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Lawrence W Cook
Assistant Attorney General
Office of the Attorney General Utility & Rate
1024 Capital Center Drive
Suite 200
Frankfort, KENTUCKY 40601-8204

*Derek Rahn
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Honorable Michael L Kurtz
Attorney at Law
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Honorable W. Duncan Crosby III
Attorney at Law
Stoll Keenon Ogden, PLLC
2000 PNC Plaza
500 W Jefferson Street
Louisville, KENTUCKY 40202-2828

*Monica Braun
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KENTUCKY 40507-1801

*Jody M Kyler Cohn
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Robert Conroy
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Honorable Kurt J Boehm
Attorney at Law
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202

*Sara Veeneman
LG&E and KU Energy LLC
220 West Main Street
Louisville, KENTUCKY 40202

*Honorable Kendrick R Riggs
Attorney at Law
Stoll Keenon Ogden, PLLC
2000 PNC Plaza
500 W Jefferson Street
Louisville, KENTUCKY 40202-2828

*Kentucky Utilities Company
220 W. Main Street
P. O. Box 32010
Louisville, KY 40232-2010

*Honorable Lindsey W Ingram, III
Attorney at Law
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KENTUCKY 40507-1801

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF COLUMBIA GAS OF)	CASE NO.
KENTUCKY, INC. FOR AN INCREASE IN)	2016-00162
BASE RATES)	

ORDER

Columbia Gas of Kentucky, Inc. ("Columbia") is a wholly owned subsidiary of the Columbia Energy Group.¹ Headquartered in Lexington, Kentucky, it distributes natural gas to about 134,000 customers in 30 counties in central and eastern Kentucky. The most recent adjustment of Columbia's base rates was in December 2013 in Case No. 2013-00167.²

BACKGROUND

On April 27, 2016, Columbia filed a notice of intent to file an application for approval of an increase in its base rates based on a forecasted test period. On May 27, 2016, Columbia filed its application seeking an increase in revenues of \$25,408,373, with a proposed effective date of June 27, 2016.³

By Order dated June 10, 2016, the Commission found that an investigation would be necessary to determine the reasonableness of Columbia's proposed rates and suspended them for six months, from June 27, 2016, up to and including December 26,

¹ Columbia Energy Group is a wholly owned subsidiary of NISource, Inc., an energy holding company whose subsidiaries provide natural gas, electricity, and other products and services.

² Case No. 2013-00167, *Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates for Gas Service* (Ky. PSC Dec. 13, 2013).

³ In its response to Commission Staff's Third Request for Information, Item 3, Attachment A, page 25 of 78, Line 39, Columbia reduced the amount of its stated revenue deficiency from \$25.4 million to \$25.24 million.

2016, pursuant to KRS 278.190(2). That Order included a procedural schedule for processing this case which provided for discovery on Columbia's application, intervenor testimony, discovery on intervenor testimony, rebuttal testimony by Columbia, a public hearing, and an opportunity for the parties to file post-hearing briefs.

The Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention ("AG"), Kentucky Industrial Utility Customers, Inc. Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. and Lexington-Fayette Urban County Government ("LFUCG"), requested and were granted intervention. Interstate Gas Supply, Inc., Stand Energy Corporation and Direct Energy Business Marketing, LLC, marketers who supply gas to various Columbia customers, requested but were denied intervention in the case. Discovery was conducted on Columbia's application by all of the intervenors and Commission Staff. All intervenors, with the exception of LFUCG, filed testimony stating their positions on the requested increase in rates or on various programs and tariffs proposed by Columbia in conjunction with its proposed rate increase. The Commission conducted a public information and comment meeting in the case on September 14, 2016, in Lexington.

An informal conference requested by Columbia was held on October 18, 2016, to review and discuss the provisions of a unanimous Stipulation and Recommendation ("Stipulation") that had been negotiated among the parties.⁴ On October 20, 2016, Columbia filed the Stipulation, described as a mutually satisfactory resolution of all issues in this proceeding, with the Commission. The Stipulation consists of an eight-

⁴ The Stipulation was in draft form at the time of the conference. A memorandum documenting the conference was entered in the record of this proceeding by Commission Staff on October 26, 2016.

page document with two attachments: Attachment A, Columbia's revised tariffs and Attachment B, its proof of revenues. When it was submitted, all parties had executed the Stipulation; however, the signature on behalf of LFUCG was contingent upon ratification by the urban county council.⁵ In support of the Stipulation, Columbia filed the written testimony of its president, Herbert A. Miller, Jr.

A public hearing was held on November 1, 2016. During the hearing, Columbia presented testimony in support of the Stipulation and responded to cross-examination by Commission Staff and questions from the Commission. The parties were afforded the opportunity to cross-examine each other's witnesses, but waived the right to do so. None of the parties proposed filing post-hearing briefs. Columbia responded to post-hearing data requests on November 11, 2016, and December 2, 2016. The matter is now before the Commission for a decision on Columbia's rate application and the proposed Stipulation.

STIPULATION

The Stipulation, attached as Appendix A to this Order, reflects a unanimous resolution of all issues raised in this case. Prior to entering into the Stipulation, Columbia proposed a revenue increase of approximately \$25.241 million, while the AG proposed a \$7.577 million increase.⁶ The Stipulation contains the parties' unanimous recommendation that Columbia's revenues be increased by \$13.408 million. The major provisions of the Stipulation include the following:

⁵ At the formal hearing held on November 1, 2016, LFUCG provided a document representing the ratification.

⁶ Only Columbia and the AG filed proposals addressing Columbia's proposed revenue increase.

- Columbia's base rates will be increased to recover \$13,408,000 more in annual revenues, with the new rates effective for service rendered on and after December 27, 2016.
- The increase will be accomplished with increases to the customer charges for Columbia's various rates schedules and changes to its various volumetric rates. Its residential customer charge will be increased from \$15.00 to \$16.00 per month and the commercial customer charge will be increased from \$37.50 to \$44.69 per month.
- Columbia will withdraw its proposed revisions to the Rider Accelerated Main Replacement Program ("AMRP") except for Columbia's AMRP rates which will be set to \$0.00. For purposes of its AMRP and calculation of Allowance for Funds Used During Construction ("AFUDC"), the specified return on equity ("ROE") is 9.8 percent.
- All other tariff changes proposed in Columbia's application shall be adopted.
- Columbia will withdraw the proposed Equal Life Group method of calculating depreciation it submitted as part of its Application and will implement new depreciation rates effective January 1, 2017, calculated using the Average Service Life method at the rates contained in the response to the AG's Initial Request for Information, Item 9.
- Columbia's actual rate case expenses will be deferred, amortized and recovered over 28 months.

- Columbia agrees that for 28 months subsequent to December 15, 2016, it will not file any Notice of Intent to submit an application for a general adjustment of rates pursuant to 807 KAR 5:001 Section 16 (2), subject to certain conditions.
- Columbia agrees to withdraw Case No. 2016-00334, Electronic Application of Columbia Gas of Kentucky for a Certificate of Public Convenience and Necessity ("CPCN"). Columbia further agrees that it will not file a CPCN for the purpose of building a training facility before 28 months from December 15, 2016.
- Columbia agrees to perform a lead/lag cash working capital study in conjunction with its next application of a general base rate adjustment which shall include any and all non-cash items. The reasonable cost associated with performing the lead/lag study shall be an allowable rate case expense for recovery in its next base rate case.
- Columbia will guarantee an annual Wintercare contribution of \$45,000 from company funds in addition to voluntary customer contributions to Wintercare.
- Columbia agrees to contribute an additional \$25,000 annually of shareholder dollars to its Energy Assistance Program ("EAP") and otherwise continue its existing program to eligible customers at the annual budget of \$675,000, except that in its next annual tariff adjustment, the calculation of the EAP surcharge applicable to Rate

Schedule GSR will be calculated to produce \$475,000 annually instead of \$500,000 annually.

- The Stipulation provides that, if it receives Commission approval in its entirety, no requests for rehearing and no appeals will be filed.

ANALYSIS AND FINDINGS

Based on a review of the Stipulation, the attachments thereto, and the case record including intervenor testimony, the Commission finds that, with the modifications discussed below, the Stipulation is reasonable and in the public interest. The Stipulation was the product of arm's-length negotiations among knowledgeable, capable parties and, as modified herein, should be approved. Such approval is based solely on the reasonableness of the modified Stipulation in total and does not constitute a precedent on any individual issue.

The Commission finds that the increase proposed in the Stipulation should be reduced from \$13.408 million to \$13.086 million, based upon the issues discussed below. Individual amounts of adjustments are not shown due to the nature of the Stipulation, which contains only the total proposed increase in revenue and no details of how the revenue increase was determined.

Employee Level

Columbia proposed a significant increase in staffing levels in this case, from 118 in January 2013 to 158 for the test year ending December 31, 2017. The AG opposed this adjustment, deeming the 34 percent increase in positions in five years to be excessive and extraordinary, especially since the number of customers that Columbia

serves has declined.⁷ The AG also pointed out that in Case No 2013-00167, the Company projected that the number of positions would grow from 119 to 131 during 2013, but would remain constant at 131 from year-end 2013 through 2016.⁸

The Commission recognizes that Columbia has had additional compliance responsibilities in recent years for the provision of safe, reliable service to its customers and for the protection of its employees and the public. However, given the changes that have been made to specific proposals in the Stipulation, the Commission has determined that the staffing level proposed by Columbia is excessive, and that a staffing level of 144 employees is more reasonable. Therefore, the Commission finds that the revenue requirement approved herein should be reduced for salaries and wages reflecting a reduction in the staffing level of 14 employees.

Capital Structure – Reduction in Equity for Deemed Dividends

Columbia reflected no common dividend in the test year, despite the fact that for the five-year period from 2011 through 2015, it paid \$29 million in dividends, an average \$5.8 million per year.⁹ The AG recommended that the Commission assume Columbia will pay a common dividend of \$4.0 million in the test year, the same dividend it assumed in the base period. The AG further recommended that common equity be decreased and that short-term debt be increased by the same amount.¹⁰ The Commission finds that Columbia should have assumed some level of dividend payment

⁷ Direct Testimony of Lane Kollen ("Kollen") Testimony at 11.

⁸ *Id.*

⁹ Response to the AG's Second Request for Information, Item 17 and Staff's Post-Hearing Request, Item 4.

¹⁰ Kollen Testimony at 42.

in the test year. Accordingly, the Commission made an adjustment to reflect a payment of dividends in the test year.

ROE for AMRP and AFUDC

Section 2 of the Settlement Agreement provides that, for the purposes of Columbia's AMRP and its calculation of its AFUDC, the specified ROE is 9.8 percent. For the reasons discussed below, the Commission finds this aspect of the settlement to be unreasonable and that it should be modified.

Testimony regarding ROE was provided by both Columbia and the AG, and was subject to discovery by the Commission Staff and all parties. Columbia proposed an ROE of 11 percent, based on Discounted Cash Flow ("DCF"), Risk Premium, Capital Asset Pricing Model ("CAPM"), and Comparable Earnings analyses. The AG proposed an ROE of 9 percent, using DCF and CAPM analyses. In light of the record developed in this case, as well as the sustained downward trend in gas utility ROE awards as exhibited by the Regulatory Research Associates report introduced at the public hearing in this matter,¹¹ the Commission finds a 9.8 percent ROE to be an unnecessarily high level to compensate investors for the risk in investing in Columbia's AMRP on an ongoing basis.

While the Commission does not rely on individual returns awarded in other states in determining the appropriate ROE for Kentucky jurisdictional utilities, the Commission finds it reasonable to expect that other state commissions, each with its own attributes, evaluate expert witness testimony which uses the same or similar cost-of-equity models as those presented by the parties participating in this rate proceeding, and that they reach conclusions based on the data provided in the records of individual cases.

¹¹ PSC – Hearing Exhibit 2.

Therefore, the Commission finds it appropriate to consider the RRA reports that were included in the record, along with the parties' testimony, in determining the ROE to now be authorized as reasonable. The RRA reports summarize the conclusions reached by other commissions, as well as this Commission, as to reasonable ROEs. They also contain explanatory reference points as to individual utility and commission circumstances, all of which are available to investors. To the extent that investors' expectations are influenced by such publications, and we believe that they are, we also find it appropriate to use that information to put their expectations in context.

While not relying on the specific ROE awards summarized by the RRA report, the Commission takes notice of the simple fact that the quarterly average ROE awards for gas utilities did not rise above 9.5 percent in the first three quarters of 2016.¹² Therefore, irrespective of the agreement by the parties that a 9.8 percent ROE is appropriate for Columbia's AMRP, the Commission finds no basis for use of that ROE for cost recovery. The controlling statute for the AMRP, KRS 278.509, provides that ". . . the commission may allow recovery of costs for investment in natural gas pipeline programs which are not recovered in the existing rates of a regulated utility. No recovery shall be allowed unless the costs shall have been deemed by the commission to be fair, just and reasonable." Similarly, base rates that are established to recover the cost of AFUDC must be "fair, just and reasonable" under KRS 278.030(1). The Commission finds the fair, just and reasonable ROE for Columbia's AMRP and its calculation of AFUDC, which reflect current economic conditions and investor expectations, to be 9.5 percent.

¹² 2016 quarterly average ROE awards were 9.48, 9.42, and 9.47 percent in the first, second, and third quarters respectively, with a year-to-date average as of September 30, 2016 of 9.45. *Id.*, page 10.

Rate Adjustment

In setting the rates shown in Appendix B, the Commission maintained the customer charges for each class that were included in the Stipulation. The reduction in Columbia's settlement revenue increase was then allocated to the volumetric rates of those customer classes where revenue increases were proposed in the Stipulation. The reduction to each class's proposed revenue increase was in proportion to the settlement revenue responsibility for that class.

OTHER

NiSource Corporate Services Company ("NCSC") Expenses

Columbia proposed \$17.442 million for the NCSC management fee in its revenue requirement. The AG pointed out that the growth in NCSC charges has been significant and relentless, as on the total charges to Columbia have increased from \$13.449 million in 2012 to \$20.060 million in 2017, a total increase of \$6.557 million, or 49 percent.¹³ He further pointed out that the proposed NCSC expense increase represents a compound annual growth rate of 8.3 percent.¹⁴ Because of the Commission's concern regarding the level of these charges, Columbia was questioned at length at the hearing regarding the NCSC charges, and these charges were the subject of a number of post-hearing data requests. The lack of clear responses to the post-hearing data requests necessitated a second set of post-hearing data requests seeking further clarification. The Commission found no further clarity in Columbia's responses to the second post-hearing requests, which were not sufficiently responsive as to the actual basis of the NCSC charges. Given the increasing level of the NCSC charges, the Commission

¹³ Kollen Testimony at 19.

¹⁴ *Id.*

expects those charges to be reasonable and adequately supported. The Commission reminds Columbia to closely monitor the expenses being charged to it by NCSC, and to ensure that only valid and reasonable costs are approved for payment. In its next rate case, the Commission expects Columbia to clearly identify the support for both the direct and allocated NCSC charges so that the Commission can determine the reasonableness of those charges.

Modified Stipulation

As discussed above, the Commission finds the Stipulation to be reasonable only by reducing the proposed revenue increase from \$13.408 million to \$13.086 million, and by lowering the AMRP and AFUDC ROE to 9.5 percent. Since the modifications affect only Columbia, we will allow seven days from the date of this Order for Columbia to file in writing a statement either accepting or rejecting the Stipulation as modified to reflect a revenue increase of \$13.086 million and the rates set forth in Appendix B, as well as the 9.5 percent ROE for the AMRP and AFUDC. In the event that Columbia rejects the Stipulation as modified to reflect a revenue increase of \$13.086 million and 9.5 percent AMRP and AFUDC ROE, the Commission will then proceed expeditiously to issue an Order addressing the merits of Columbia's rate application without reference to the Stipulation.

IT IS THEREFORE ORDERED that:

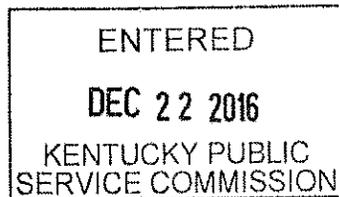
1. The rates and charges proposed by Columbia are denied.
2. The Stipulation, attached hereto as Appendix A, is approved with the modifications previously discussed.

3. The rates and charges in Appendix B, attached hereto, are fair, just and reasonable for Columbia to charge for service rendered on and after December 27, 2016.

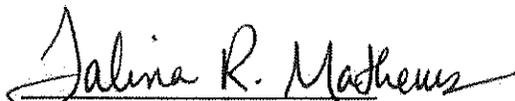
4. Within 7 days of the date of this Order, the president of Columbia shall file a written statement with the Commission accepting or rejecting the Stipulation as modified herein.

5. In the event that Columbia accepts the Stipulation as modified herein, within 20 days of the date of this Order, Columbia shall file with the Commission, using the Commission's electronic Tariff Filing System, its revised tariffs as set forth in this Order, reflecting that they were approved pursuant to this Order.

By the Commission



ATTEST:


Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2016-00162 DATED **DEC 22 2016**

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN)
ADJUSTMENT OF GAS RATES OF) CASE NO. 2016-00162
COLUMBIA GAS OF KENTUCKY,)
INC.)

STIPULATION AND RECOMMENDATION

It is the intent and purpose of the parties to this proceeding, namely Columbia Gas of Kentucky, Inc. ("Columbia"); the Attorney General of the Commonwealth of Kentucky; the Lexington-Fayette Urban County Government; the Kentucky Industrial Utility Customers; and the Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. to express their agreement on a mutually satisfactory resolution of all of the issues in the instant proceeding.

It is understood by all parties hereto that this Stipulation and Recommendation is not binding upon the Public Service Commission ("Commission"), nor does it represent agreement on any specific theory supporting the appropriateness of any recommended adjustments to Columbia's rates. The parties have expended considerable efforts to reach the agreements that form the basis of this Stipulation and Recommendation. All of the parties, representing

diverse interests and divergent viewpoints, agree that this Stipulation and Recommendation, viewed in its entirety, constitutes a reasonable resolution of all issues in this proceeding.

Additionally, the adoption of this Stipulation and Recommendation will eliminate the need for the Commission and the parties to expend significant resources in litigation of this proceeding, and eliminate the possibility of, and any need for, rehearing or appeals of the Commission's final order herein. It is the position of the parties hereto that this Stipulation and Recommendation is supported by sufficient and adequate data and information, and is entitled to serious consideration by the Commission. Based upon the parties' participation in settlement conferences and the materials on file with the Commission, and upon the belief that these materials adequately support this Stipulation and Recommendation, the parties hereby stipulate and recommend the following:

1. Columbia should be authorized to implement an incremental revenue increase of \$13,408,000 effective with service rendered on and after December 27, 2016. The increased revenue requirement shall be reflected in increases to the customer charges associated with Columbia's various rate schedules as well as in increases to Columbia's volumetric rates. For residential customers Columbia's customer charge will be \$16 per month, and the volumetric rate will be \$3.5927 per Mcf. For commercial customers Columbia's customer

charge will be \$44.69 per month and the volumetric rate will be \$3.0332 per Mcf for the first block, \$2.3446 per Mcf for the second block, \$2.2294 per Mcf for the third block and \$2.0294 per Mcf for the fourth block. For DS customers, Columbia will modify the usage for the second rate block and add a third block. The first rate block will remain the first 30,000 Mcf, the second rate block will be the next 70,000 Mcf and the final block will be over 100,000 Mcf per month. The customer charge will be \$2,007.00 and the volumetric rates will be \$0.6321 per Mcf for the first block, \$0.3773 per Mcf for the second block and \$0.3283 per Mcf for the third block. The pro-forma tariff sheets attached hereto as Attachment A are recommended as reflecting the new rates to be effective as of the aforementioned date. These pro-forma tariff sheets reflect rates that are designed to allow Columbia to recover the increased revenue from its various classes of customers, in the manner agreed to by the parties to this Stipulation and Recommendation.

2. Columbia will withdraw its proposed revisions to Rider AMRP except for Columbia's Accelerated Main Replacement Program ("AMRP") rates which will be set to \$0.00. For purposes of Columbia's AMRP and calculation of AFUDC, the specified ROE is 9.8%.
3. All other tariff changes proposed in Columbia's Application shall be adopted.

4. The aforementioned changes are reflected in the proposed tariff sheets attached to this Stipulation and Recommendation as Attachment A.
5. Columbia withdraws the proposed Equal Life Group method of calculating depreciation it submitted as part of its Application in this proceeding. Columbia will implement new depreciation rates effective January 1, 2017 calculated using the Average Service Life method at the rates contained in its response to the Attorney General's Initial Request for Information to Columbia Gas, Item 9.
6. Columbia's actual rate case expenses will be deferred, amortized and recovered over 28 months.
7. Columbia agrees that for 28 months subsequent to December 15, 2016, it will not file any Notice of Intent to submit an application for a general adjustment of rates as required by 807 KAR 5:001 Section 16 (2). This agreement is understood to mean that Columbia will not file an application for a general base rate adjustment prior to May 15, 2019 except to seek approval from the Commission for emergency rate relief to avoid material impairment or damage to Columbia's credit or operations; or, to seek rate relief for costs or programs required of Columbia due to changes in state, federal or local law, order or regulation which may occur during the 28 months subsequent to December 15, 2016.

8. Columbia agrees to withdraw Case No. 2016-00334, Electronic Application of Columbia Gas of Kentucky, Inc. for a Certificate of Public Convenience and Necessity. Columbia further agrees that it will not file a Certificate of Public Convenience and Necessity as required by Commission's Order of September 9, 2016 in Case No. 2016-00181 for the purpose of building a training facility, before 28 months from December 15, 2016; that is, not prior to April 15, 2019.
9. Columbia agrees to perform a lead/lag cash working capital study in conjunction with its next application for a general base rate adjustment which shall exclude any and all non-cash items. The reasonable cost associated with performing the lead/lag study shall be an allowable rate case expense for recovery in its next base rate case.
10. Columbia will guarantee an annual Wintercare contribution of \$45,000 from company funds in addition to voluntary customer contributions to Wintercare.
11. Columbia agrees to contribute an additional \$25,000 annually of shareholder dollars to its Energy Assistance Program and otherwise continue its existing program to eligible customers at the annual budget of \$675,000 except that in its next annual tariff adjustment, the calculation of

the EAP surcharge applicable to Rate Schedule GSR will be calculated to produce \$475,000 annually instead of \$500,000 annually.

12. Attached to this Stipulation and Recommendation as Attachment B are proof-of-revenue sheets, showing that the rates set forth in Attachment A will generate the proposed revenue increase to which the parties have agreed in Paragraph number 1 hereof.
13. Unless otherwise specifically stated in this Stipulation, entering into this Stipulation shall not be deemed in any respect to constitute an admission by any of the Parties that any computation, formula, allegation, assertion or contention made by any other party in these proceedings is true or valid.
14. The Stipulation shall inure to the benefit of and be binding upon the Parties and their successors and assigns.
15. This Stipulation and Recommendation is submitted for purposes of this case only and is not deemed binding upon the parties hereto in any other proceeding unless otherwise specified herein, nor is it to be offered or relied upon in any other proceeding involving Columbia or any other utility.
16. Each party hereto waives all cross-examination of the witnesses of the other parties hereto except in support of the Stipulation and Recommendation, or unless the Commission disapproves this Stipulation and Recommendation, and each party further stipulates and recommends that the Notice of Intent,

Notice, Application, testimony, pleadings and responses to data requests filed in this proceeding be admitted into the record. The parties also agree that if the Commission issues an order adopting this Stipulation and Recommendation in its entirety no party shall file a post-hearing brief.

17. If the Commission issues an order adopting this Stipulation and Recommendation in its entirety, each of the parties hereto agrees that it shall file neither an application for rehearing with the Commission, nor an appeal to the Franklin County Circuit Court with respect to such order.

18. In the event the Commission should reject or modify all or any portion of this Stipulation and Recommendation, or impose additional conditions or requirements upon the signatory parties, each signatory party shall have the right, within twenty (20) days of the Commission's order, to either file an application for rehearing or terminate and withdraw from the Stipulation and Recommendation by filing a notice with the Commission. Upon rehearing, any signatory party shall have the right within fifteen (15) days of the Commission's order on rehearing to file a notice of termination or withdrawal from this Stipulation and Recommendation. In such event the terms of this Stipulation and Recommendation shall not be deemed binding upon the parties hereto, nor shall such Stipulation and

Recommendation be admitted into evidence, referred to, or relied upon in any manner by any party hereto.

19. This Stipulation and Recommendation and its attachments constitute the complete agreement and understanding among the Parties and any and all oral statements, representations or agreements made prior hereto or contemporaneously herewith shall be null and void and shall be deemed to have been merged into this Stipulation and Recommendation.
20. The Parties agree for the purpose of settlement that the terms herein are a fair, just and reasonable resolution of the issues and are a product of compromise and negotiation amongst the Parties.

AGREED, this 20th day of October, 2016

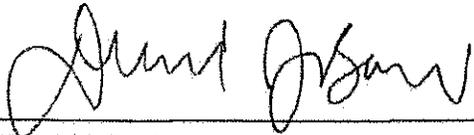
Brooke E. Wancheck

Hon. Brooke E. Wancheck

On behalf of Columbia Gas of Kentucky, Inc.

A handwritten signature in black ink, consisting of a stylized 'K' followed by a cursive 'C' and a long horizontal stroke.

Hon. Kent Chandler
On behalf of the Attorney General of the Commonwealth of Kentucky



Hon. David J. Barberie

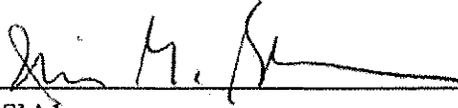
On behalf of the Lexington-Fayette Urban County Government

SUBJECT to ratification by
the Urban County Council

A handwritten signature in cursive script, appearing to read "David F. Boehm". The signature is written in black ink and is positioned above a horizontal line.

Hon. David F. Boehm

On behalf of the Kentucky Industrial Utility Customer



Hon. Iris Skidmore

On behalf of the Community Action Council for Lexington-Fayette, Bourbon, Harrison,
and Nicholas Counties, Inc.

ATTACHMENT A

TARIFFS

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES

<u>SALES SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> <u>Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$	
<u>RATE SCHEDULE GSR</u>					
Customer Charge per billing period	16.00			16.00	I
Delivery Charge per Mcf	3.5927	1.5811	2.9330	8.1068	I
<u>RATE SCHEDULE GSO</u>					
<u>Commercial or Industrial</u>					
Customer Charge per billing period	44.69			44.69	I
Delivery Charge per Mcf -					
First 50 Mcf or less per billing period	3.0332	1.5811	2.9330	7.5473	I
Next 350 Mcf per billing period	2.3446	1.5811	2.9330	6.8587	I
Next 600 Mcf per billing period	2.2294	1.5811	2.9330	6.7435	I
Over 1,000 Mcf per billing period	2.0294	1.5811	2.9330	6.5435	I
<u>RATE SCHEDULE IS</u>					
Customer Charge per billing period	2,007.00			2,007.00	I
Delivery Charge per Mcf					
First 30,000 Mcf per billing period	0.6321		2.9330 ^{2/}	3.5651	I
Next 70,000 Mcf per billing period	0.3773		2.9330 ^{2/}	3.3103	N
Over 100,000 Mcf per billing period	0.3283		2.9330 ^{2/}	3.2613	I
Firm Service Demand Charge					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.8133		6.8133	
<u>RATE SCHEDULE IUS</u>					
Customer Charge per billing period	567.40			567.40	I
Delivery Charge per Mcf					
For All Volumes Delivered	1.1635	1.5811	2.9330	5.6776	I

^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$4.5271 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS ^{2/} IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE October 20, 2016
 DATE EFFECTIVE December 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES
 (Continued)

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> \$	<u>Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$	
<u>RATE SCHEDULE SS</u>						
Standby Service Demand Charge per Mcf						
Demand Charge times Daily Firm						
Volume (Mcf) in Customer Service Agreement			6.8133		6.8133	
Standby Service Commodity Charge per Mcf				2.9330	2.9330	
<u>RATE SCHEDULE DS</u>						
Customer Charge per billing period ^{2/}					2,007.00	D
Customer Charge per billing period (GDS only)					44.69	I
Customer Charge per billing period (IUDS only)					567.40	I
<u>Delivery Charge per Mcf^{2/}</u>						
First 30,000 Mcf per billing period	0.6321				0.6321	I
Next 70,000 Mcf per billing period	0.3773				0.3773	N
Over 100,000 Mcf per billing period	0.3283				0.3283	I
- Grandfathered Delivery Service						
First 50 Mcf or less per billing period					3.0332	I
Next 350 Mcf per billing period					2.3446	I
Next 600 Mcf per billing period					2.2294	I
All Over 1,000 Mcf per billing period					2.0294	I
- Intrastate Utility Delivery Service						
All Volumes per billing period					1.1635	I
Banking and Balancing Service						
Rate per Mcf		0.0209			0.0209	
<u>RATE SCHEDULE MLDS</u>						
Customer Charge per billing period					255.90	D
Delivery Charge per Mcf					0.0858	I
Banking and Balancing Service						
Rate per Mcf		0.0209			0.0209	

^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.

^{2/} Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
SALES SERVICE RATE SCHEDULES**

APPLICABILITY

Entire service territory of Company. See Sheet 8 for a list of communities.

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions for all purposes.

BASE RATES

Residential (GSR)

Customer Charge per billing period @ \$16.00
Delivery Charge per Mcf @ \$3.5927 per Mcf

Commercial or Industrial (GSO)

Customer Charge per billing period @ \$44.69
Delivery Charge per Mcf -
First 50 or less Mcf per billing period @ \$3.0332 per Mcf
Next 350 Mcf per billing period @ \$2.3446 per Mcf
Next 600 Mcf per billing period @ \$2.2294 per Mcf
Over 1,000 Mcf per billing period @ \$2.0294 per Mcf

MINIMUM CHARGE

The minimum charge per billing period shall be the applicable Customer Charge. If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

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TITLE President

Issued pursuant to an Order of the Public Service Commission
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COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
TENTH REVISED SHEET NO. 14
CANCELLING PSC KY NO. 5
NINTH REVISED SHEET NO. 14

**INTERRUPTIBLE SERVICE (IS)
SALES SERVICE RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

BASE RATES

Customer Charge

\$2,007.00 per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period

@ \$ 0.6321 per Mcf

Next 70,000 Mcf per billing period

@ \$ 0.3773 per Mcf

Over 100,000 Mcf per billing period

@ \$ 0.3283 per Mcf

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$2,007.00, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

GAS COST ADJUSTMENT

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

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TITLE	President

Issued pursuant to an Order of the Public Service Commission
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COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SALES SERVICE (IUS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

CHARACTER OF SERVICE

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

BASE RATE

Customer Charge per billing period	\$567.40	
Delivery Charge per Mcf – For all gas delivered each billing period	\$1.1635 per Mcf.	

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c
Rider AMRP – Sheet No. 58

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Issued pursuant to an Order of the Public Service Commission
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COLUMBIA GAS OF KENTUCKY, INC.

SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE (Continued)

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the Base Rate Charges for the applicable Rate Schedule as set forth below:

General Service Residential (SVGTS GSR)

Customer Charge per billing period	\$16.00	
Delivery Charge	\$3.5927 per Mcf	

General Service Other – Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	\$44.69	
First 50 Mcf or less per billing period	\$3.0332 per Mcf	
Next 350 Mcf per billing period	\$2.3446 per Mcf	
Next 600 Mcf per billing period	\$2.2294 per Mcf	
Over 1,000 Mcf per billing period	\$2.0294 per Mcf	

Intrastate Utility Service

Customer Charge per billing period	\$567.40	
Delivery Charge per Mcf	\$1.1635	

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet 51a
Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
Rider for Natural Gas Research & Development – Sheet No. 51c
Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)
AMRP Rider – Sheet No. 58

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TITLE President

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in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

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APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2017. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to Marketers certified to deliver natural gas, on a firm basis, to the Company's city gates on behalf of customers receiving transportation service under Columbia's Small Volume Transportation Service Rate Schedule provided Marketer has an Aggregation Pool consisting of either: (a) a minimum of 100 customers; or (b) a customer or a group of customers with a minimum annual throughput of 10,000 Mcf. Service hereunder allows Marketers to deliver to Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of customers participating in Columbia's small volume transportation service program.

MARKETER CERTIFICATION

Marketers will be certified by Columbia to offer supply of natural gas to customers choosing service under Rate Schedule SVGTS provided they meet the following requirements:

1. Satisfactory determination of adequate managerial, financial and technical abilities to provide the service Marketer intends to offer;
2. Satisfactory completion of a determination of credit worthiness by Columbia;
3. Execution of a contract with Columbia for Small Volume Aggregation Service;
4. Marketer agrees to accept assignment of upstream pipeline firm transportation services capacity (FTS) in an amount equal to the Marketer's Daily Delivery Requirement as defined herein;
5. Marketer agrees to abide by the Code of Conduct as set forth herein; Columbia agrees to abide by the Standards of Conduct as set forth herein;
6. Marketer agrees to flow gas in accordance with the Marketer's Daily Delivery Requirement provided by Columbia.

AGGREGATION POOL

Marketers will be required to establish at least one Aggregation Pool for aggregation purposes.

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TITLE President

Issued pursuant to an Order of the Public Service Commission
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COLUMBIA GAS OF KENTUCKY, INC.

SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)

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SCHEDULING DELIVERIES

Marketers must schedule all daily deliveries using the Company's nomination web site.

ANNUAL IMBALANCE RECONCILIATION

Once each year Columbia will reconcile each Marketer's imbalance that has accumulated since the prior reconciliation by determining the difference between: (1) the Marketer's deliveries to Columbia during the reconciliation period, adjusted for Btu value and Company Use and Unaccounted For gas; and, (2) the actual consumption of the Marketer's Aggregation Pool, inclusive of all adjustments applicable to the reconciliation period.

If the reconciliation shows that the Marketer delivered more than what was consumed during the period, then Columbia will pay the Marketer for the excess deliveries. If the reconciliation shows that the Marketer delivered less than what was consumed during the period, then the Marketer will pay Columbia for the under deliveries. Columbia will perform the reconciliation, including associated payment or billing, in the month following the end of the reconciliation period.

The price to be paid for gas to resolve any such imbalance will be the average price during the reconciliation period reported in PLATTS *Inside FERC's Gas Market Report* in the monthly report titled "Prices of Spot Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges.

The first reconciliation period shall be the eight-month period ending March 31, 2005. The second reconciliation period shall be the sixteen-month period ending July 31, 2006. Thereafter, the reconciliation period shall end on July 31 of each year, except that, should the effective date of this tariff not continue past March 31, 2017, the final reconciliation period will be an eight-month period ending on March 31, 2017.

DATE OF ISSUE October 20, 2016

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TITLE President

Issued pursuant to an Order of the Public Service Commission
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COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
TRANSPORTATION SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

BASE RATE

Customer Charge per billing period	\$2,007.00	D
Customer Charge per billing period (GDS only)	\$44.69	I
Customer Charge per billing period (IUDS only)	\$567.40	I
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0.6321 per Mcf for all gas delivered each billing month	I
Next 70,000 Mcf	\$0.3773 per Mcf for all gas delivered each billing month	N
Over 100,000 Mcf	\$0.3283 per Mcf for all gas delivered each billing month	I
Grandfathered Delivery Service		
First 50 Mcf per billing period	\$3.0332	I
Next 350 Mcf per billing period	\$2.3446	I
Next 600 Mcf per billing period	\$2.2294	I
All Over 1,000 Mcf per billing period	\$2.0294	I
Intrastate Utility Delivery Service		
All volumes per billing period	\$1.1635	I
Banking and Balancing Service	Rate per Mcf	See Sheet No. 6

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TITLE President

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COLUMBIA GAS OF KENTUCKY, INC.

**MAIN LINE DELIVERY SERVICE (MLDS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Customer is connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of Company, and
- (4) Company will not be required to deliver on any day more than the lesser of: (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (5) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

RATE

The transportation rate shall be \$0.0858 per Mcf for all gas delivered each month.

D

CUSTOMER CHARGE

The customer charge shall be \$255.90 per account each billing period.

I

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development --Sheet No. 51c

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the Customer may elect to connect to make daily nominations of Delivery Service gas.

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TITLE: President

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COLUMBIA GAS OF KENTUCKY, INC.

**AMRP RIDER
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS and SAS.

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

- a. AMRP-related Plant In-Service not included in base gas rates minus the associated AMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to AMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the AMRP = related Plant In-Service less retirement and removals;
- e. Property taxes related to the AMRP; and
- f. Reduction for savings in Account No. 887 – Maintenance of Mains,

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS and SAS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the accelerated main replacement program.

Rider AMRP will be updated annually in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to become effective with meter readings on and after the first billing cycle of January. The allocation of the program costs shall be based on the revenue distribution approved by the Commission. Company will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June.

The charges for the respective gas service schedules effective December 27, 2016 are:

Rate GSR, Rate SVGTS - Residential Service	\$ 0.00	R
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$ 0.00	R
Rate IUS, Rate IUDS	\$ 0.00	R
Rate IS, Rate DS ^{1/} , Rate SAS	\$ 0.00	R

^{1/} - Excluding customers subject to Flex Provisions of Rate Schedule DS

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TITLE President

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Third Revised Sheet No. 67
Superseding
Second Revised Sheet No. 67

COLUMBIA GAS OF KENTUCKY, INC. P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

17. **METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)**

Failure of Measuring Equipment. - (Continued)

- (b) By correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation, or, in the absence of both (a) and (b), then:
- (c) By estimating the quantity of delivery based on deliveries during periods under similar conditions when the meter was registering accurately.

The estimated readings shall be used in determining the volume of gas delivered for any known or agreed-upon applicable period. In case the period is not known or agreed-upon, such estimated deliveries shall be used in determining the volume of gas delivered during the latter half of the period beginning on the date of the immediately preceding test and ending on the date the measuring equipment was adjusted to record accurately; the recordings of the measuring equipment during the first half of said period shall be considered accurate in computing deliveries.

Preservation of Records. The complete record of tests of each meter shall be continuous for at least two (2) periodic test periods and shall in no case be less than two (2) years.

Standard Delivery Pressure

D

Company, in accordance with 807 KAR 5:022, Section 13(14): Standard Pressure adopts seven (7) inches water column as its standard pressure as measured at the outlet of Customer's meter.

When conditions warrant, and Customer and Company mutually agree, certain Customers may receive gas at pressures higher than the standard pressure. In these cases either indices compensated for the delivery pressure or pressure factors corresponding to delivery pressure will be used to adjust volumes of gas billed.

The above paragraphs notwithstanding Company shall assume no liability from any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

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Fifth Revised Sheet No. 70
Superseding
Fourth Revised Sheet No. 70
P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

20. **FORCE MAJEURE**

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. **RECONNECTION OF SERVICE**

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of \$128.00 (current minimum charge of \$16.00 times 8 months) for residential customers reconnect fee and \$357.52 (current customer charge of \$44.69 times 8 months) for commercial customers reconnect fee.

Company will charge a reconnect fee of twenty-five dollars (\$25) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

A. During the months from November through March, Customer or Customer's agent:

- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
- (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

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TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2016 - 00162 DATED

Third Revised Sheet No. 73
Superseding
Second Revised Sheet No. 73
P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

23. **BILLING**

General Service Rate Schedule

Bills will be rendered and be payable once each billing month. Company may read any meter once each billing month, but may read meters of the General Service Rate Schedule Customers once each two billing months. As to any Customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of Customer's previous usage -- considering factors such as variations in weather, number of days in the period, the trend in seasonal usage, etc., in order to provide as nearly accurate a bill as possible without actually reading the meter. Customer's consumption for the second month of each bimonthly meter reading period shall be determined by actual measurement taken from Customer's meter, subtracting therefrom the calculated consumption for the first month of the bimonthly meter reading period. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

All Other Rate Schedules

On or before the tenth (10th) day following the date of the final monthly meter reading for each billing month, Company shall render to Customer a statement of the total amount of gas delivered during the preceding billing month and the amount due, with the exception of Delivery Service Customers.

When information necessary for billing purposes is in the control of Customer, Customer shall furnish such information to Company on or before the fifth (5th) day following the date of final meter reading of each month.

Both Company and Customer shall have the right to examine, at reasonable times, books, records, and charts of the other to the extent necessary to verify the accuracy of any statement, charge or computation made under or pursuant to any of the provisions hereof.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

24. **PAYMENT**

Customer shall pay Company at its General Office, 290 W. Nationwide Blvd, Columbus, Ohio 43215, or at such other address as Company shall designate on or before the twentieth (20th) day following the date of the final monthly meter reading for the gas delivered hereunder during the preceding billing month.

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DATE EFFECTIVE: December 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO.2016- DATED _____

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

25. **LATE PAYMENT PENALTY**

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges. Customers enrolled in utility bill assistance programs (including those customers who have been issued a Certificate of Need) shall not be charged a late payment charge.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

26. **RETURNED PAYMENT FEE**

If Customer's payment of a bill for service is returned by a bank as unpaid, Customer will be charged a fee of fifteen dollars (\$15.00) to cover the cost of further processing of the account.

27. **BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE**

Bill Adjustment. If upon periodic test, request test, or complaint test a meter in service is found to be more than two (2) percent fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two (2) percent fast or slow, or if Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud of theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, Commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the

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P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY RATE SCHEDULES ONLY**

1. DELIVERIES OF CUSTOMER-OWNED GAS

Subject to the limitations of Company's pipeline capacity in its system, Company will accept deliveries of Customer's gas at the point(s) of receipt, less applicable retainage, for redelivery to Customer's facilities, in Mcf. Such gas volumes delivered to Company and redelivered to Customer shall be limited to the annual and maximum daily transportation volumes for each facility or, at Company's discretion, lesser volumes if Customer's expected requirements are projected to be less than stated contract quantities. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded only with the prior consent of Company. Notwithstanding anything herein to the contrary, in order to support reliable service on Company's system, Company may require Customer deliveries at other point(s) of receipt as designated by Company from time to time.

It is the Customer's obligation to deliver sufficient gas supplies at the points of receipt to Company for redelivery to Customer's facilities. If for a period of at least five (5) consecutive days in one billing period, the Company (1) has not received gas supply for Customer's account, and (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the Company's issuance of a Balancing Service Interruption, and (3) the customer consumed gas on one or more days during such five (5) day period, the account may be returned to the applicable Sales Service rate at the end of the billing period.

The volumes of Customer-owned gas transported by Company, including banked volumes, to Customer at its facilities during each monthly billing cycle will be considered the first gas through the meter, as explained in Section 4, herein.

2. AUTHORIZED DAILY VOLUME

Customers Authorized Daily Volume on any day consists of the sum of Customer's transported volumes (as determined herein) plus any contracted Daily Standby Service Volume the Customer has contracted for. Delivery of Customer's Authorized Daily Volume is firm, with no planned interruption, except as provided in Section 3 herein. Company may, but is not obligated, to provide additional gas volume that is in excess of the Authorized Daily Volume. These additional daily volumes shall be on a best efforts basis, and will be based on information available to Company. Consumption at Customer's facility in excess of the Authorized Daily Volume is interruptible service. In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily Volume, Customer shall be liable for all penalties, fines and charges incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the month by the number of days in that month.

The second part shall consist of volumes delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

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ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

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COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

5. BANKING AND BALANCING SERVICE

A. Election Customers must subscribe to the Banking and Balancing Service set forth on Rate Schedule DS and MLDS to be eligible for the provisions of this service described herein. Customers without daily metering equipment must subscribe to the Banking and Balancing Service. Daily usage and measurement can be obtained from an electronic meter device, or a charted meter device.

B. Cash-Out Customers who have installed daily metering equipment and who choose not to subscribe to Banking and Balancing Service will be placed on a daily cash-out provision, defined as follows. On days when Customer's deliveries are less than their usage, the Company will sell gas to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month. On days when Customer's deliveries are greater than their usage, Company may, at its option, purchase the excess deliveries at the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

C. Volume Bank Under the Banking and Balancing Service, Company has established a system to account for Customer's volumes received by Company but not delivered to Customer at its facilities during the same monthly billing cycle. Such undelivered volumes shall be called a volume bank and Customer shall be permitted to receive such banked volumes at a later date at Company's discretion. Customer will use its best effort to notify Company of a planned or expected significant change in its volume bank level before that change occurs. Customer may not utilize banked volumes during any period in which a consumption limitation or interruption has been imposed pursuant to Section 3 herein. The availability of Banking and Balancing Service under this Section is contingent upon the policies, practices, and procedures of Company's interstate pipeline suppliers. Company reserves the right to request Commission approval to modify the banking system, if the policies, practices, procedures of one or more of such interstate pipeline suppliers make it impracticable for Company to continue the Banking and Balancing Service system established herein.

D. Imbalances The total volume bank of Customer shall not at any time exceed a 'bank tolerance' of five percent (5%) of Customer's Annual Transportation Volume. If, at any time, Customer's volume bank exceeds the bank tolerance, Company will purchase the excess deliveries at the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty (30) days before the beginning of the calendar month. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a pipeline penalty, Customer is subject to its proportionate share of any such penalty.

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of: (A) Customer's volume bank from the previous month, plus (B) any volumes delivered to Company by Customer for that billing cycle, plus (C) any Standby Service volumes available to Customer, shall be considered a deficiency in deliveries. All deficiencies in deliveries to Columbia will be billed to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in the PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

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TITLE: President

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In Case No. 2016-00162 dated

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Superseding
Second Revised Sheet No. 92
P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

Company may also, on its own initiative, take such actions as are necessary to (1) immediately bring Customer's deliveries and consumption into balance or (2) reduce Customer's volume bank to a level which is equal or less than the bank tolerance permitted under this section. The Company further reserves the right to set limitations prior to, or during the course of a month, on how much gas can be scheduled by the Customer in an effort to control Customer's banking activity.

- E. **Balancing Service Interruption ("BSI")** Customers without Daily Metering are subject to Columbia's issuance of Balancing Service Interruptions (BSIs) that will direct Customers or their Agent to schedule confirmed supply volumes to match Columbia's estimate of their daily usage adjusted for contracted standby sales quantities during an under-delivery situation and/or any balancing service quantities that may be available from Columbia. Columbia shall provide a BSI percentage and direct Customers or their Agents to schedule confirmed supply volume equal to plus or minus 3% of the BSI percentage times the Customers' Maximum Daily Volume (MDV). This is referred to as the BSI volume. Balancing Service Interruptions may require the scheduling of a BSI volume in excess of Customers' MDV when forecasted operating conditions exceed the Company's design criteria. Failure to comply with a BSI will result in the billing of the charges below assessed against the BSI difference. The BSI difference is defined as the shortfall between the BSI volume and actual daily supply deliveries during a cold weather BSI, and the overage between the BSI volume and the actual daily supply deliveries during a warm weather BSI.
- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

Customers with Daily Metering are subject to Columbia's issuance of BSIs that will direct Customers or their Agents to adjust usage to match confirmed supply volumes or adjust confirmed supply to match usage adjusted for contracted standby sales quantities during an under-delivery situation and/or balancing services quantities available from the Company. Failure to comply with a BSI will result in the billing of the following charges to the BSI difference, which is defined as the difference between the actual daily usage and the confirmed supply volume, plus or minus 3%:

(A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

- F. **Monthly Bank Transfers** Monthly bank transfers will be permitted between one Customer/Agent ("transferor") and another Customer/Agent ("transferee") located within the same Columbia Gas Transmission Market Area and having confirmed deliveries on the same transmission pipeline. Transfers may also be permitted, solely at the discretion of the Company, between a transferor and a transferee located in different Columbia Gas Transmission Market Areas and having confirmed deliveries on the same transmission pipeline. All such transfers may only be requested once a month to be effective for the upcoming billing cycle and must be requested within three (3) business days after the conclusion of the Customers' monthly billing cycle.
- G. **Termination of Service** In the event service hereunder is terminated, Company will deliver to Customer volumes of Customer's gas which Company is holding pursuant to this Volume Bank section during the three monthly billing cycles following the date of termination. However, should Customer fail to take delivery of its entire Volume Bank within the three-month period, Company may, at its option, retain and purchase the undelivered banked volumes. In addition, if Customer owes Company any outstanding gas transportation charges, or other charges which are due, Company may, at its option, offset said unpaid charges by retaining as necessary, banked volumes that would have otherwise been delivered to Customer upon termination of service. The value assigned to such retained bank volumes which are purchased or retained will be the cost of Company's least expensive gas supply at the time the gas was delivered to Company.

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TITLE: President

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Second Revised Sheet No. 92
P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

6. HEAT CONTENT ADJUSTMENT

When Company receives Customer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the account of Customer. The average monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by Company to Customer. However, if locally produced gas or gas from pipelines other than the delivering pipeline is introduced into Company's pipeline serving Customer's facilities, so as to raise a question as to the applicability of the heating value determined by the delivering pipeline, either

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TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO. 2016-00162 dated .

ATTACHMENT B

PROOF OF REVENUE

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<u>Sales Service</u>										
GSR	General Service - Residential									
	Customer Charge:	1,180,666		\$15.00	\$17,709,990		\$17,709,990	\$16.00	\$18,890,656	\$1,180,666
	All Gas Consumed		6,248,080.5	\$2.2666	\$14,161,899		\$14,161,899	\$3.5927	\$22,447,479	\$8,285,580
	AMRP			\$2.25	\$2,656,499		\$2,656,499	\$0.00	\$0	(\$2,656,499)
	EECP			\$0.6900	\$814,660		\$814,660	\$0.6900	\$814,660	\$0
	EAP Revenue			\$0.0597	\$373,010		\$373,010	\$0.0597	\$373,010	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$99,969	\$62,481	\$162,450	\$0.0260	\$162,450	(\$0)
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$13,802,635</u>		<u>\$13,802,635</u>	\$2.2091	<u>\$13,802,635</u>	<u>\$0</u>
	Total				\$49,618,662		\$49,681,143		\$56,490,889	\$6,809,747
G1C	LG&E Commercial									
	Customer Charge:	41		\$56.92	\$2,334		\$2,334	\$56.92	\$2,334	\$0
	All Gas Consumed		1,697.8	\$2.1558	\$3,660		\$3,660	\$2.1558	\$3,660	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$3,751</u>		<u>\$3,751</u>	\$2.2091	<u>\$3,751</u>	<u>\$0</u>
	Total				\$9,744		\$9,744		\$9,744	\$0
G1R	LG&E Residential									
	Customer Charge:	192		\$17.27	\$3,316		\$3,316	\$17.27	\$3,316	\$0
	All Gas Consumed		2,018.9	\$2.9600	\$5,976		\$5,976	\$2.9600	\$5,976	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$4,460</u>		<u>\$4,460</u>	\$2.2091	<u>\$4,460</u>	<u>\$0</u>
	Total				\$13,752		\$13,752		\$13,752	\$0
IN3	Inland Gas General Service - Residential									
	Customer Charge:	198		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		990.2	\$0.4000	<u>\$396</u>		<u>\$396</u>	\$0.4000	<u>\$396</u>	<u>\$0</u>
	Total				\$396		\$396		\$396	\$0
IN3	Inland Gas General Service - Commercial									
	Customer Charge:	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	<u>\$0</u>		<u>\$0</u>	\$0.0000	<u>\$0</u>	<u>\$0</u>
	Total				\$0		\$0		\$0	\$0
IN4	Inland Gas General Service - Residential									
	Customer Charge:	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	<u>\$0</u>		<u>\$0</u>	\$0.0000	<u>\$0</u>	<u>\$0</u>
	Total				\$0		\$0		\$0	\$0
IN5	Inland Gas General Service - Residential									
	Customer Charge:	36		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		333.6	\$0.6000	<u>\$200</u>		<u>\$200</u>	\$0.6000	<u>\$200</u>	<u>\$0</u>
	Total				\$200		\$200		\$200	\$0

Columbia Gas of Kentucky, Inc.
 Case No. 2016-00162
 Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<u>Sales Service</u>										
LG2	LG&E Residential									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		605.2	\$0.3500	\$212		\$212	\$0.3500	\$212	\$0
	Total				\$212		\$212		\$212	\$0
LG2	LG&E Commercial									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		710.9	\$0.3500	\$249		\$249	\$0.3500	\$249	\$0
	Total				\$249		\$249		\$249	\$0
LG3	LG&E Residential									
	Customer Charge:	12		\$1.20	\$14		\$14	\$1.20	\$14	\$0
	First 2 Mcf		24.4	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 2 Mcf		689.7	\$0.3500	\$241		\$241	\$0.3500	\$241	\$0
	Total		714.1		\$256		\$256		\$256	\$0
LG4	LG&E Residential									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		257.6	\$0.4000	\$103		\$103	\$0.4000	\$103	\$0
	Total				\$103		\$103		\$103	\$0
GSO	General Service - Commercial									
	Customer Charge:	119,233		\$37.50	\$4,471,238		\$4,471,238	\$44.69	\$5,328,523	\$857,285
	First 50 Mcf		1,502,815.4	\$2.2666	\$3,406,281		\$3,406,281	\$3.0332	\$4,558,340	\$1,152,058
	Next 350 Mcf		1,259,119.0	\$1.7520	\$2,170,936		\$2,170,936	\$2.3446	\$2,905,238	\$734,302
	Next 600 Mcf		271,140.7	\$1.6659	\$451,693		\$451,693	\$2.2294	\$604,481	\$152,788
	Over 1,000 Mcf		85,140.0	\$1.5164	\$129,106		\$129,106	\$2.0294	\$172,783	\$43,677
	AMRP			\$8.02	\$956,249		\$956,249	\$0.00	\$0	(\$956,249)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$49,571	\$30,982	\$80,553	\$0.0260	\$80,554	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$6,844,267		\$6,844,267	\$2.2091	\$6,844,267	\$0
	Total		3,098,215.1		\$18,479,342		\$18,510,324		\$20,494,186	\$1,983,862
GSO	General Service - Industrial									
	Customer Charge:	524		\$37.50	\$19,650		\$19,650	\$44.69	\$23,418	\$3,768
	First 50 Mcf		15,490.2	\$2.2666	\$35,110		\$35,110	\$3.0332	\$46,985	\$11,875
	Next 350 Mcf		63,996.1	\$1.7520	\$112,121		\$112,121	\$2.3446	\$150,045	\$37,924
	Next 600 Mcf		59,338.9	\$1.6659	\$98,853		\$98,853	\$2.2294	\$132,290	\$33,437
	Over 1,000 Mcf		221,425.3	\$1.5164	\$335,769		\$335,769	\$2.0294	\$449,361	\$113,591
	AMRP			\$8.02	\$4,202		\$4,202	\$0.00	\$0	(\$4,202)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$5,764	\$3,603	\$9,367	\$0.0260	\$9,367	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$795,829		\$795,829	\$2.2091	\$795,829	\$0
	Total		360,250.5		\$1,407,299		\$1,410,902		\$1,607,295	\$196,393

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<u>Sales Service</u>										
IS	Interruptible Service - Industrial									
	Customer Charge:	0		\$1,007.05	\$0		\$0	\$2,007.00	\$0	\$0
	First 30,000 Mcf		0.0	\$0.5443	\$0		\$0	\$0.6321	\$0	\$0
	Next 70,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3773	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3285	\$0	\$0
	AMRP			\$449.59	\$0		\$0	\$0.00	\$0	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$0	\$0	\$0	\$0.0260	\$0	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$0		\$0	\$2.2091	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0
IUS	Intrastate Utility Service - Wholesale									
	Customer Charge:	24		\$477.00	\$11,448		\$11,448	\$567.40	\$13,618	\$2,170
	All Gas Consumed		11,320.7	\$0.8150	\$9,226		\$9,226	\$1.1635	\$13,172	\$3,945
	AMRP			\$76.96	\$1,847		\$1,847	\$0.00	\$0	(\$1,847)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$181	\$113	\$294	\$0.0260	\$294	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$25,009		\$25,009	\$2.2091	\$25,009	\$0
	Total				\$47,711		\$47,824		\$52,092	\$4,268
<u>Transportation Service</u>										
GTR	GTS Choice - Residential									
	Customer Charge:	281,946		\$15.00	\$4,229,190		\$4,229,190	\$16.00	\$4,511,136	\$281,946
	All Gas Consumed		1,707,000.0	\$2.2666	\$3,869,086		\$3,869,086	\$3.5927	\$6,132,739	\$2,263,653
	AMRP			\$2.25	\$634,379		\$634,379	\$0.00	\$0	(\$634,379)
	EECP			\$0.6900	\$194,543		\$194,543	\$0.6900	\$194,543	\$0
	EAP Revenue			\$0.0597	\$101,908		\$101,908	\$0.0597	\$101,908	\$0
	Total				\$9,029,105		\$9,029,105		\$10,940,326	\$1,911,220
GTO	GTS Choice - Commercial									
	Customer Charge:	47,445		\$37.50	\$1,779,188		\$1,779,188	\$44.69	\$2,120,317	\$341,130
	First 50 Mcf		786,377.4	\$2.2666	\$1,782,403		\$1,782,403	\$3.0332	\$2,385,240	\$602,837
	Next 350 Mcf		806,927.7	\$1.7520	\$1,413,737		\$1,413,737	\$2.3446	\$1,891,923	\$478,185
	Next 600 Mcf		179,253.4	\$1.6659	\$298,618		\$298,618	\$2.2294	\$399,628	\$101,009
	Over 1,000 Mcf		87,432.3	\$1.5164	\$132,582		\$132,582	\$2.0294	\$177,435	\$44,853
	AMRP			\$8.02	\$380,509		\$380,509	\$0.00	\$0	(\$380,509)
	Total		1,859,990.8		\$5,787,037		\$5,787,037		\$6,974,542	\$1,187,505
GTO	GTS Choice - Industrial									
	Customer Charge:	149		\$37.50	\$5,588		\$5,588	\$44.69	\$6,659	\$1,071
	First 50 Mcf		4,787.8	\$2.2666	\$10,852		\$10,852	\$3.0332	\$14,522	\$3,670
	Next 350 Mcf		21,109.0	\$1.7520	\$36,983		\$36,983	\$2.3446	\$49,492	\$12,509
	Next 600 Mcf		20,909.7	\$1.6659	\$34,833		\$34,833	\$2.2294	\$46,616	\$11,783
	Over 1,000 Mcf		25,193.4	\$1.5164	\$38,203		\$38,203	\$2.0294	\$51,127	\$12,924
	AMRP			\$8.02	\$1,195		\$1,195	\$0.00	\$0	(\$1,195)
	Total		71,999.9		\$127,654		\$127,654		\$168,417	\$40,763

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
						Rate Making Adjustment (\$)				
<u>Transportation Service</u>										
DS	GTS Delivery Service - Commercial									
	Customer Charge:	428		\$1,007.05	\$431,017		\$431,017	\$2,007.00	\$858,996	\$427,979
	Administrative Charge:	428		\$55.90	\$23,925		\$23,925	\$0.00	\$0	(\$23,925)
	First 30,000 Mcf		1,380,570.0	\$0.5443	\$751,444		\$751,444	\$0.6321	\$872,658	\$121,214
	Next 70,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3773	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3283	\$0	\$0
	AMRP			\$449.59	<u>\$192,425</u>		<u>\$192,425</u>	\$0.0000	\$0	(\$192,425)
	Total		1,380,570.0		\$1,398,811		\$1,398,811		\$1,731,654	\$332,843
DS	GTS Delivery Service - Industrial									
	Customer Charge:	468		\$1,007.05	\$471,299		\$471,299	\$2,007.00	\$939,276	\$467,977
	Administrative Charge:	468		\$55.90	\$26,161		\$26,161	\$0.00	\$0	(\$26,161)
	First 30,000 Mcf		3,603,981.4	\$0.5443	\$1,961,647		\$1,961,647	\$0.6321	\$2,278,077	\$316,430
	Next 70,000 Mcf		1,347,784.0	\$0.2890	\$389,510		\$389,510	\$0.3773	\$508,519	\$119,009
	Over 100,000 Mcf		563,532.0	\$0.2890	\$163,439		\$163,439	\$0.3283	\$185,664	\$22,225
	AMRP			\$449.59	<u>\$210,408</u>		<u>\$210,408</u>	\$0.0000	\$0	(\$210,408)
	Total		5,517,297.4		\$3,222,464		\$3,222,464		\$3,911,536	\$689,072
GDS	GTS Grandfathered Delivery Service - Commercial									
	Customer Charge:	145		\$37.50	\$5,438		\$5,438	\$44.69	\$6,480	\$1,043
	Administrative Charge:	145		\$55.90	\$8,106		\$8,106	\$0.00	\$0	(\$8,106)
	First 50 Mcf		7,150.0	\$2.2666	\$16,206		\$16,206	\$3.0332	\$21,687	\$5,481
	Next 350 Mcf		49,098.2	\$1.7520	\$85,862		\$85,862	\$2.3446	\$114,905	\$29,042
	Next 600 Mcf		71,743.7	\$1.6659	\$119,518		\$119,518	\$2.2294	\$159,945	\$40,428
	Over 1,000 Mcf		75,728.6	\$1.5164	\$114,835		\$114,835	\$2.0294	\$153,684	\$38,849
	AMRP			\$8.02	<u>\$1,163</u>		<u>\$1,163</u>	\$0.00	\$0	(\$1,163)
	Total		203,630.5		\$351,127		\$351,127		\$456,701	\$105,574
GDS	GTS Grandfathered Delivery Service - Industrial									
	Customer Charge:	180		\$37.50	\$6,750		\$6,750	\$44.69	\$8,044	\$1,294
	Administrative Charge:	180		\$55.90	\$10,062		\$10,062	\$0.00	\$0	(\$10,062)
	First 50 Mcf		7,264.1	\$2.2666	\$16,465		\$16,465	\$3.0332	\$22,033	\$5,569
	Next 350 Mcf		43,362.3	\$1.7520	\$75,971		\$75,971	\$2.3446	\$101,667	\$25,697
	Next 600 Mcf		52,874.7	\$1.6659	\$88,084		\$88,084	\$2.2294	\$117,879	\$29,795
	Over 1,000 Mcf		50,966.8	\$1.5164	\$77,286		\$77,286	\$2.0294	\$103,432	\$26,146
	AMRP			\$8.02	<u>\$1,444</u>		<u>\$1,444</u>	\$0.00	\$0	(\$1,444)
	Total		154,467.9		\$276,061		\$276,061		\$353,056	\$76,995

Columbia Gas of Kentucky, Inc.
 Case No. 2016-00162
 Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<u>Transportation Service</u>										
DS3	GTS Main Line Service - Industrial									
	Customer Charge:	36		\$200.00	\$7,200		\$7,200	\$255.90	\$9,212	\$2,012
	Administrative Charge:	36		\$55.90	\$2,012		\$2,012	\$0.00	\$0	(\$2,012)
	All Gas Consumed		680,981.0	\$0.0858	<u>\$58,428</u>		<u>\$58,428</u>	\$0.0858	<u>\$58,428</u>	\$0
	Total				\$67,641		\$67,641		\$67,641	(\$0)
FX1	GTS Flex Rate - Commercial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	All Gas Consumed		541,812.0	\$0.3900	<u>\$211,307</u>		<u>\$211,307</u>	\$0.3900	<u>\$211,307</u>	\$0
	Total				\$224,062		\$224,062		\$224,062	\$0
FX2	GTS Flex Rate - Commercial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	All Gas Consumed		533,988.0	\$0.3900	<u>\$208,255</u>		<u>\$208,255</u>	\$0.3900	<u>\$208,255</u>	\$0
	Total				\$221,011		\$221,011		\$221,011	\$0
FX5	GTS Flex Rate - Industrial									
	Customer Charge:	36		\$200.00	\$7,200		\$7,200	\$200.00	\$7,200	\$0
	Administrative Charge:	36		\$55.90	\$2,012		\$2,012	\$55.90	\$2,012	\$0
	All Gas Consumed		4,689,510.0	\$0.0858	<u>\$402,360</u>		<u>\$402,360</u>	\$0.0858	<u>\$402,360</u>	\$0
	Total				\$411,572		\$411,572		\$411,572	\$0
FX7	GTS Flex Rate - Industrial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	First 30,000 Mcf		300,000.0	\$0.4900	\$147,000		\$147,000	\$0.4900	\$147,000	\$0
	Over 30,000 Mcf		<u>120,000.0</u>	\$0.2700	<u>\$32,400</u>		<u>\$32,400</u>	\$0.2700	<u>\$32,400</u>	\$0
	Total		420,000.0		\$192,155		\$192,155		\$192,155	\$0
SAS	GTS Special Agency Service									
	Customer Charge:	0		\$1,007.05	\$0		\$0	\$2,007.00	\$0	\$0
	Administrative Charge:	0		\$55.90	\$0		\$0	\$55.90	\$0	\$0
	First 30,000 Mcf		0.0	\$0.5443	\$0		\$0	\$0.6321	\$0	\$0
	Over 30,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3283	\$0	\$0
	AMRP			\$449.59	\$0		\$0	\$0.00	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
Transportation Service										
SC3	GTS Special Rate - Industrial Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	First 150,000 Mcf		1,650,000.0	\$0.2900	\$478,500		\$478,500	\$0.2900	\$478,500	\$0
	Over 150,000 Mcf		(70,000.0)	\$0.1600	(\$11,200)		(\$11,200)	\$0.1600	(\$11,200)	\$0
	Minimum Bill				\$185,945		\$185,945		\$185,945	\$0
	Total		1,580,000.0		\$666,000		\$666,000		\$666,000	\$0
Other Gas Department Revenues										
	Acct. 487 Forfeited Discounts				\$476,000		\$476,000		\$545,732	\$69,732
	Acct. 488 Miscellaneous Service Revenue				\$137,000		\$137,000		\$137,000	\$0
	Acct. 493 Rent from Gas Property				\$72,000		\$72,000		\$72,000	\$0
	Acct. 495 Non-Traditional Sales				\$0		\$0		\$0	\$0
	Acct. 495 Prior Yr. Rate Refund - Net.				\$0		\$0		\$0	\$0
	Acct. 495 Other Gas Revenues - Other				\$515,000		\$515,000		\$515,000	\$0
	Total				\$1,200,000		\$1,200,000		\$1,269,732	\$69,732
Summary										
	Base Revenue				\$64,405,956		\$64,405,956		\$82,784,514	\$18,378,558
	Gas Cost Uncollectible Accounts in GCA.				\$155,486	\$97,179	\$252,665		\$252,665	\$0
	Gas Cost Recovery (Per filed Schedule M)				\$21,475,950		\$21,475,950		\$21,475,950	\$0
	AMRP				\$5,040,318		\$5,040,318		\$0	(\$5,040,318)
	EAP Revenue				\$474,918		\$474,918		\$474,918	\$0
	Other Gas Department Revenue				\$1,200,000		\$1,200,000		\$1,269,732	\$69,732
	TOTAL REVENUE				\$92,752,628		\$92,849,807		\$106,257,779	\$13,407,972
Summary by Rate Class										
	General Service - Residential	1,462,984	7,960,000.1		58,662,686		58,725,167		67,446,134	\$8,720,967
	General Service - Other	167,729	5,750,963.4		26,438,513		26,473,099		30,064,190	3,591,090
	Intrastate Utility Service	24	11,320.7		47,711		47,824		52,092	4,268
	Mainline Delivery Service / Special Contract	84	5,790,491.0		671,368		671,368		671,368	0
	Delivery Service / Interruptible Service	932	9,553,667.4		5,732,349		5,732,349		6,754,263	1,021,915
	Other Gas Department Revenue				1,200,000		1,200,000		1,269,732	69,732
	Total	1,631,753	29,066,442.6		\$92,752,628		\$92,849,807		\$106,257,779	\$13,407,972
Average Monthly Customer Bill Increase										
	General Service - Residential @ 5.5 Mcf				\$43.06				\$49.15	\$6.09
	General Service - Commercial @ 32.4 Mcf				\$191.50				\$215.83	\$24.33

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2016-00162 DATED **DEC 22 2016**

The following rates and charges are prescribed for the customers served by Columbia Gas of Kentucky. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under authority of this Commission prior to the effective date of this Order.

	<u>Base Rate Charge</u>	<u>Gas Cost Demand</u>	<u>Commodity</u>	<u>Total Billing Rate</u>
<u>Sales Service</u>				
<u>Rate Schedule GSR</u>				
Customer Charge	\$16.00			\$16.00
Delivery Charge per Mcf	\$3.5665	\$1.8111	\$2.8998	\$8.2774
<u>Rate Schedule GSO</u>				
Customer Charge	\$44.69			\$44.69
Delivery Charge per Mcf				
First 50 Mcf or less	\$3.0181	\$1.8111	\$2.8998	\$7.7290
Next 350 Mcf	\$2.3295	\$1.8111	\$2.8998	\$7.0404
Next 600 Mcf	\$2.2143	\$1.8111	\$2.8998	\$6.9252
Over 1,000 Mcf	\$2.0143	\$1.8111	\$2.8998	\$6.7252
<u>Rate Schedule IS</u>				
Customer Charge	\$2007.00			\$2007.00
Delivery Charge per Mcf				
First 30,000 Mcf	\$.6285		\$2.8998	\$3.5283
Next 70,000 Mcf	\$.3737		\$2.8998	\$3.2735
Over 100,000 Mcf	\$.3247		\$2.8998	\$3.2245
Firm Service Demand Charge				
Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		\$6.8133		\$6.8133
<u>Rate Schedule IUS</u>				
Customer Charge	\$567.40			\$567.40
Delivery Charge per Mcf				
For All Volumes Delivered	\$1.1544	\$1.8111	\$2.8998	\$5.8653

	<u>Base Rate</u> <u>Charge</u>	<u>Gas Cost</u> <u>Demand</u> <u>Commodity</u>	<u>Total Billing</u> <u>Rate</u>
<u>Transportation Service</u>			
<u>Rate Schedule DS</u>			
Customer Charge			\$2007.00
Customer Charge (GDS only)			\$44.69
Customer Charge (IUDS only)			\$567.40
Delivery Charge per Mcf			
First 30,000 Mcf	\$.6285		\$.6285
Next 70,000 Mcf	\$.3737		\$.3737
Over 100,000 Mcf	\$.3247		\$.3247
-Grandfathered Delivery Service			
First 50 Mcf or less			\$3.0181
Next 350 Mcf			\$2.3295
Next 600 Mcf			\$2.2143
All Over 1,000 Mcf			\$2.0143
Banking and Balancing Service			
Rate per Mcf		\$.0209	\$.0209
<u>Rate Schedule MLDS</u>			
Customer Charge			\$255.90
Delivery Charge			\$.0858
Banking and Balancing Service			
Rate per Mcf		\$.0209	\$.0209
<u>Rate Schedule SVGTS</u>			
<u>General Service Residential</u>			
Customer Charge			\$16.00
Delivery Charge per Mcf			\$3.5665
<u>General Service Other -</u>			
<u>Commercial or Industrial</u>			
Customer Charge			\$44.69
First 50 Mcf or less			\$3.0181
Next 350 Mcf			\$2.3295
Next 600 Mcf			\$2.2143
Over 1,000 Mcf			\$2.0143

	<u>Base Rate</u> <u>Charge</u>	<u>Gas Cost</u> <u>Demand</u>	<u>Commodity</u>	<u>Total Billing</u> <u>Rate</u>
<u>(Rate Schedule SVGTS cont.)</u>				
<u>Intrastate Utility Service</u>				
Customer Charge				\$567.40
Delivery Charge per Mcf				\$1.1544
Accelerated Main Replacement Program (Per customer per month)				
Rate GSR, Rate SVGTS – Residential Service				\$0.00
Rate GSO, Rate GDS, Rate SVGTS – Commercial or Industrial Service				\$0.00
Rate IUS, Rate IUDS				\$0.00
Rate IS, Rate DS, ¹ Rate SAS				\$0.00

¹ Excluding customers subject to Flex Provisions of Rate Schedule DS.

*Angela M Goad
Assistant Attorney General
Office of the Attorney General Utility & Rate
1024 Capital Center Drive
Suite 200
Frankfort, KENTUCKY 40601-8204

*James F Racher
Columbia Gas of Kentucky, Inc.
290 W. Nationwide Blvd.
Columbus, OHIO 43215

*Richard S Taylor
225 Capital Avenue
Frankfort, KENTUCKY 40601

*Joseph Clark
NiSource
290 W. Nationwide Blvd
Columbus, OHIO 43215

*Honorable Iris G Skidmore
415 W. Main Street
Suite 2
Frankfort, KENTUCKY 40601

*Kent Chandler
Assistant Attorney General
Office of the Attorney General Utility & Rate
1024 Capital Center Drive
Suite 200
Frankfort, KENTUCKY 40601-8204

*Brooke E Wancheck
Assistant General Counsel
Columbia Gas of Kentucky, Inc.
290 W. Nationwide Blvd.
Columbus, OHIO 43215

*Honorable Lindsey W Ingram, III
Attorney at Law
STOLL KEENON OGDEN PLLC
300 West Vine Street
Suite 2100
Lexington, KENTUCKY 40507-1801

*Cheryl A MacDonald
Columbia Gas of Kentucky, Inc.
290 W. Nationwide Blvd.
Columbus, OHIO 43215

*Columbia Gas of Kentucky, Inc.
290 W Nationwide Blvd
Columbus, OH 43215

*Honorable David J. Barberie
Managing Attorney
Lexington-Fayette Urban County Government
Department Of Law
200 East Main Street
Lexington, KENTUCKY 40507

*Honorable Stephen B Seiple
Attorney at Law
Columbia Gas of Kentucky, Inc.
290 W. Nationwide Blvd.
Columbus, OHIO 43215

*Honorable David F Boehm
Attorney at Law
Boehm, Kurtz & Lowry
36 East Seventh Street
Suite 1510
Cincinnati, OHIO 45202